

VIRGINIA DEPARTMENT OF TAXATION

www.tax.virginia.gov

PUBLICATION VA-1345



HANDBOOK for ***Electronic Filers*** of Individual Income Tax Returns

Tax Year 2008

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VIRGINIA CONTACT DIRECTORY

TOPIC	SERVICES OFFERED	CONTACT INFORMATION
CUSTOMER SERVICE	Taxpayer Assistance M-F, 8:30 a.m. - 4:30 p.m.	804-367-8031 <i>TaxIndReturns@tax.virginia.gov</i>
TAX PROFESSIONAL HOTLINE	Tax Professional Assistance M-F, 8:30 a.m. - 4:30 p.m.	804-367-9286
TELETAX	Refund Inquiry Recorded Tax Information Fax on Demand Forms	804-367-2486
E-FILE HELP DESK	Fed/State ELF Software Developer, Tax Professional, and ERO Assistance	Mr. Leo Vaisvil 804-367-6100 <i>leo.vaisvil@tax.virginia.gov</i>
E-FILE ADMINISTRATOR	Fed/State ELF Software Developer, Tax Professional, and ERO Assistance	Ms. Tina Thoummarath 804-367-0240 <i>tina.thoummarath@tax.virginia.gov</i>
VATAX ONLINE	On-line Filing (iFile) Electronic Return Payments Electronic Bill Payments Tax Information	www.tax.virginia.gov
CREDIT CARD PAYMENTS	Credit Card Payments Made through Official Payments Corporation	800-272-9829 www.officialpayments.com

ELECTRONIC FILING CALENDAR FOR TAX PERIOD 1/1/08 – 12/31/08

Begin Federal/State Software Testing	<i>November 12, 2008***</i>
Submitting Test Transmissions	<i>No cut off date</i>
Begin Transmitting Live Returns to IRS or VATAX	<i>January 16, 2009***</i>
Last Date to Transmit VATAX Returns Electronically	<i>October 15, 2009***</i>

****Dates subject to change****

PUBLICATIONS FOR TAX PERIOD 1/01/08 – 12/31/08

	IRS	VATAX
Handbook for Electronic Filers	Pub. 1345	Pub. VA-1345
Electronic Return File Specifications and Record Layouts	Pub. 1346	Pub. VA-1346
Test Package	Pub. 1436	Pub. VA-1436

WHAT'S NEW –TAX YEAR 2008

Advancement of Virginia's Fixed Date Conformity with the Internal Revenue Code: The 2008 General Assembly enacted legislation that moved Virginia's fixed date conformity with the Internal Revenue Code from December 31, 2006, to December 31, 2007. At the time these instructions went to print, the only required adjustments for "fixed date conformity" were: (i) the special 30% and 50% bonus depreciation allowance for certain assets under the IRC, and (ii) the 5-year net operating loss (NOL) carry back allowed for net operating losses generated in taxable year 2001 or 2002. If federal legislation is enacted that results in changes to the Internal Revenue Code for the 2008 taxable year, taxpayers may be required to make adjustments to their Virginia returns that are not described in the instruction booklet. Supplemental instructions will be posted on our website: www.tax.virginia.gov.

Filing Threshold and Personal Exemption Amounts for Individual Income: Tax House Bill 3022 (Chapter 527) and Senate Bill 778 (Chapter 543) increase the individual income tax filing thresholds for single individuals from \$7,000 to \$11,250 for 2008 and 2009, \$11,650 for 2010 and 2011 and \$11,950 for 2012 and beyond. The bills increase the filing threshold for married couples from \$14,000 to \$22,500 for 2008 and 2009, \$23,300 for 2010 and 2011, and \$23,900 for 2012 and beyond. The bills also increase the personal exemption amount from \$900 to \$930 effective for taxable year 2008.

Virginia Schedule VK-1, Owners share of income and Virginia Modifications and Credits: Withholding reported on Virginia Schedule VK-1 will be included as a part of individual withholding.

Warehouse of Direct Debit: Payment warehousing is available for returns filed by May 1, 2009. For returns filed after May 1, 2009 the direct debit date must equal the transmission date. The debit will not occur until after an acknowledgement of filing acceptance.

Amended Returns: Amended Virginia Form 760CG, amended Virginia Form 763, and amended Virginia Form 763 may now be filed electronically.

New Subtraction: A new subtraction is available for non-resident tax payers who use VA form 763. This subtraction can be claimed when an owner of a pass-through entity may also need to file a Nonresident Form 763 return to report Virginia source income other than from the Pass-Through Entity. Income reported by the owner on a unified return would be subtracted under Pass-Through Entity Income using Subtraction Code 50.

New Contributions: New contributions for 2008 are Virginia Care Giver Grant Fund (91), Virginia Military Family Relief Fund (92).

Contributions Removed: The following contributions have been removed, Jamestown-Yorktown Foundation (75) and Governor's Office of Commonwealth Preparedness (87).

Direct Deposit: Direct Deposit will be allowed for Virginia Form 760CG, Virginia Form 760PY and Virginia Form 763.

Electronic Filing Mandate: House Bill 678 modifies a 2004 requirement that all income tax preparers who prepare tax returns for 100 or more taxpayers must file the return electronically. Filing returns on substitute forms using 2D barcodes no longer meet the electronic filing mandate.

NOTE: *Electronic medium no longer includes filing a paper return containing 2D Barcode for transmitting a return electronically.*

REMINDERS

Automatic Registration: Acceptance by the IRS as an ERO automatically qualifies tax professionals to submit Virginia individual income tax returns electronically using e-file. The tax professional must register with the IRS and be accepted as an Electronic Return Originator (ERO). The IRS assigns each ERO an Electronic Filer Identification Number (EFIN). After the tax professional is accepted as an ERO, the tax professional can submit returns via e-file using approved commercial tax preparation software. For more information, visit the IRS's web site at www.irs.gov.

Form VA-8453: Form VA-8453 is required when the PIN method is not utilized. The tax professional or taxpayer, if self prepared, should retain Form VA-8453, Virginia Individual Income Tax Declaration for Electronic Filing and required attachments, for three years from the due date or the filing date, whichever is later.

Form VA-8879: This form must be completed when an individual e-file return is being signed using the Practitioner PIN method. Both the taxpayer(s) and ERO must sign *Form 8879*. When the Practitioner PIN Method is used, *Form VA-8879* takes the place of *Form VA-8453*. The form should be retained by the ERO for a minimum of three years from the due date of the return or the file date, whichever is later.

Direct Debit: Taxpayers requesting a direct debit for a tax liability should expect the transaction to occur within 5-7 business days of the direct debit date. The direct debit date should not be older than the submission date.

NOTE: *Payments scheduled for May 1 may not occur until after May 1 due to internal processes. Taxpayers should not be penalized for payments scheduled for May 1 and the debit occurred after the scheduled date.*

Direct Deposit: Direct deposit of a refund is available for all form types to include Form 760CG, Form 760PY and Form 763.

Refund Inquiry: Refund inquiries can be made on-line at www.tax.virginia.gov or by Teletax at (804)367-2486.

760-PMT, Payment Voucher: *Form 760-PMT*, along with payment should be mailed to:

*Virginia Department of Taxation
PO Box 1478
Richmond, VA 23218-1478.*

NOTE: *Do not attach Form 760-PMT to a paper copy of the electronically filed return. This causes processing discrepancies and the payment will not be processed correctly.*

Electronic Filing Mandate: If a tax professional prepares 100 or more individual income tax returns he/she is required to file electronically.

E-file Waiver: A tax professional may request a hardship waiver by submitting *Form 8454P*. The Tax Commissioner may waive the requirements for filing electronic returns for a period of time if the tax professional clearly demonstrates that the requirements place an undue hardship on the tax professional. Hardship waiver requests will be responded to within 45 days of receipt.

Taxpayers may "Opt Out" of filing electronically by completing *Form 8454T*. The tax professional must retain the completed Form 8454T and use a code on the taxpayer's return to indicate how the taxpayer elected to opt out.

North Carolina and/or Maryland Out of State Tax Credit: Tax credits for taxes paid to North Carolina and Maryland may be included on an e-filed return. However, hard copies of the North Carolina and/or Maryland state return must be mailed to:

*Virginia Department of Taxation
PO Box 27423
Richmond, VA 23261-7423*

FAILURE TO SUBMIT HARD COPIES OF THE MARYLAND AND/OR NORTH CAROLINA STATE TAX RETURN IMMEDIATELY AFTER RECEIVING AN ACKNOWLEDGEMENT OF ACCEPTANCE FOR AN E-FILED RETURN MAY DELAY THE PROCESSING OF THE RETURN.

NOTE: Returns containing the out of state tax credit for states other than North Carolina or Maryland may not be filed electronically.

Extension for Filing Income Tax Returns: Taxpayers are granted an automatic six-month extension for filing an income tax return. No application for extension is required; however, any tentative tax due must be paid with a special extension voucher, *Form 760IP*, by the original due date for filing the return (May 1, 2009 for calendar year filers). The penalty for underpayment of tentative tax is 2% per month.

Deceased taxpayer: In the case of a deceased taxpayer, if someone other than the surviving spouse is to receive the refund, a federal Form 1310 must be included as a part of the electronically filed tax return.

COMMON REJECT CODES**AVOID REJECTS
CHECK FOR THESE ERRORS BEFORE TRANSMITTING**

- 013** **Missing Checking or Savings Account Indicator:** The checking or savings account indicator is missing. Verify that checking or savings is indicated before transmitting.
- 090** **Withholding Forms must have VA in the state field if VA withholding claimed:** The state abbreviation is missing on *Form W-2, W-2G, 1099-MISC, or 1099-R*. If Virginia withholding is being claimed on the return, the state abbreviation must be VA on *Form W-2, W-2G, 1099-MISC or 1099-R*.
- 070** **VA Withholding on Form W-2 cannot exceed 25% of Wages or Gross Distributions:** Often the State Wages or State Distribution amount was not entered in the software. Verify the wages are correct.
- 071** **VA Withholding on Form 1099-R cannot exceed 25% of Wages or Gross Distributions:** Often the State Wages or State Distribution amount was not entered in the software. Verify the distribution is correct.
- 072** **VA Withholding on Form W-2G cannot exceed 25% of Wages or Gross Distributions:** Often the State Wages or State Distribution amount was not entered in the software. Verify the wages are correct.
- 033** **Direct Debit Date cannot be older than submit date:** Direct debit must be scheduled to occur on the date or any date after the date of transmission.
- 004** **Out of State Tax Credit must be for North Carolina or Maryland:** Tax credit received for states other than North Carolina or Maryland will be rejected. Returns containing tax credits for states other than North Carolina or Maryland must be filed on paper.
- 004** **Invalid Negative Values:** Certain items on the Virginia return may not be negative. For example, personal exemptions and Dependent Care Expenses may not be negative. Please verify all line items on the return before transmitting electronically.
- 084** **State Abbreviation must be valid for Out of State Tax Credit:** The state abbreviation on Schedule OSC or Schedule NPY must be NC or MD for out of state tax credit.
- 100** **Incomplete Direct Debit Information:** You must provide the direct debit date, direct debit amount, bank routing and transit number, bank account number, and indicate whether the account is checking or savings for direct debit of the tax liability to Virginia. This debit information may be different from debit information entered for the federal return.

SEE APPENDIX B FOR A COMPLETE LIST OF REJECT CODES

FEDERAL/STATE ELECTRONIC FILING PROCESS

EROs and transmitters accepted into the Fed/State Electronic Filing Program may file both the federal return and the state return in one transmission to the Internal Revenue Service. Virginia also participates in the IRS State Only Program where returns may be transmitted separately from the federal return. The IRS acts as a conduit through which VATAX will retrieve the state data for processing. The returns will then be processed through the VATAX computer system.

All rules, regulations, and requirements governing tax professionals, transmitters, and EROs as stated in the *IRS Publication 1345, Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns (Tax Year 2008)* are also in effect for VATAX. It is recommended that *IRS Publication 1345* be reviewed in conjunction with 2008 *Publication VA-1345*.

Acceptance Process: Registration with VATAX is not required. EROs/Transmitters are automatically accepted into VATAX's e-file program if registered with the Internal Revenue Service to participate as an ERO or transmitter.

Transmitting Returns: The VATAX return data must be transmitted to the IRS Andover Service Center in accordance with IRS procedures. It is imperative to understand the functionality of a software package to ensure that the state return is attached to the federal return when it is transmitted. If the software package offers State Only Filing, state returns may be transmitted separate from the federal return.

When the IRS has provided an acknowledgement of acceptance to the ERO/Transmitter, the state return data will be made available to VATAX for retrieval within 24 hours of the federal acknowledgment. If the federal and state return is transmitted together and the federal return data is rejected, the state return will not be made available to the department. Once corrections have been made, both returns should be retransmitted in one transmission unless your software supports State Only Filing where they may be retransmitted separately. If only the state return is rejected, it may be retransmitted through the IRS State Only Filing program once corrected. Otherwise, the corrected return should be filed on paper.

Acknowledgement of Returns: Acknowledgements specify whether a Virginia return is accepted or rejected. The Virginia Acknowledgement is separate from the IRS Acknowledgement. After receiving the Virginia return from the IRS, VATAX will create an acknowledgement record and provide it to the IRS for retrieval by transmitters. The IRS is providing state acknowledgements on its Front End Processing System. Please refer to *IRS Publication VA-1346* for details.

VIRGINIA RETURNS

The Virginia return consists of data transmitted electronically to VATAX and supporting paper documents to be retained by the ERO/transmitter. The electronic portion of the return consists of the *Form 760CG*, *760PY*, *763*, and complete copy of the federal return. The non-electronic portion of the Virginia return (to be retained by ERO for a minimum of three years from the due date of the return or file date, whichever is later) consists of the signature form, *Form VA-8453*, and the state copy of *Forms W-2s*, *W-2G*, *1099-R*, *1099-MISC*, and *1099-G*. Substitute W-2 forms (*Form 4852*) and statements created on a personal computer are **NOT** acceptable. Virginia *Schedule INC* may be retained in place of wage statements. VATAX may request the non-electronic portion of the Virginia return for audit purposes.

Acceptable Returns: In addition to the returns accepted for federal electronic filing listed in the *IRS Publication 1345* for tax year 2008, the types of Virginia returns that can be transmitted electronically are as follows:

- *Resident Return (Form 760CG)*
- *Amended Resident Return (Form 760CG)*
- *Part Year Resident Return (Form 760PY)*
- *Amended Part Year Resident Return (Form 760PY)*

- *Non-Resident Return (Form 763)*
- *Amended Non-Resident Return (Form 763)*
- *Returns containing extension payments*
- *Returns containing estimated payments*
- *Returns containing VA Schedules NPY, ADJ, FED, CR*
- *Returns containing VA Schedule OSC with credit for taxes paid to NC and/or MD only*
- *Decedent Returns, including joint returns filed by spouses*

Unacceptable Returns: In addition to the returns excluded from federal electronic filing listed in Publication 1345 for Tax Year 2008, the following types of Virginia returns are also excluded:

- *Prior year returns*
- *Returns with foreign addresses*
- *Fiduciary returns (Form 770)*
- *Returns for any tax period other than January 1, 2008 to December 31, 2008*
- *Returns containing "Other Subtractions" reported under code 99*
- *Returns containing withholding reported on Form 4852, Substitute W-2 or 1099-R*
- *Returns containing out of state tax credits for any state other than North Carolina or Maryland*

Form VA-8453: Form VA-8453, is the state signature and authorization form. Unless the PIN option is utilized, Form VA-8453 must be completed and signed by all appropriate parties before the return is transmitted electronically. State copies of Forms W-2, W-2G, 1099-R, 1099-MISC, and 1099-G must be attached to Form VA-8453. Form 4852, substitute or computer-generated W2 copies are *NOT* acceptable. The Virginia Schedule INC may be attached in place of Forms W-2, W-2G, 1099-R, 1099-MISC, and 1099-G.

Upon receipt of the Virginia acknowledgement, enter the IRS Declaration Control Number (DCN) in the appropriate boxes at the top, left-hand portion of the form. The form should be filed by the DCN and maintained for a minimum of three years from the due date of the return, or the filing date, whichever is later. For self prepared returns, the taxpayer must retain the forms. For rejected returns, Form VA-8453 becomes insignificant. VATAX may request these documents for audit purposes.

DO NOT mail this Form VA-8453 and/or its attachments to the department unless you are an ERO/transmitter and you close your business. If you are an ERO/transmitter and you close your business, you must mail Forms VA-8453 and attachments along with a letter of explanation to:

**Virginia Department of Taxation
P.O. Box 27423
Richmond, VA 23261-7423**

Corrections to Form VA-8453: If the ERO changes the electronic return after Form VA-8453 has been signed, and the Virginia Taxable Income changes by more than \$25 or the state refund changes by more than \$5, the ERO must have the taxpayer sign a corrected Form VA-8453 before transmitting the return.

Form VA-8879: When choosing the Practitioner PIN method, both the taxpayer(s) and ERO must sign Form VA-8879. By signing this form, the taxpayer authorizes the ERO to enter the taxpayer's personal identification number on his or her e-filed income tax return. This form should be retained by the ERO for a minimum of three years from the due date of the return or the file date, whichever is later.

Form VA-8454P: Preparers who prepare more than 100 tax returns for the taxable year must file by electronic medium. Electronic medium DOES NOT include filing paper returns that include the 2D barcode. Preparers may request a hardship waiver by completing [Form VA-8454P](#) if he or she feels that the e-file requirement would cause an undue hardship.

Form VA-8454T: Although we encourage taxpayers that use tax preparers to request their return be filed electronically, taxpayers may opt out of the e-file requirement by completing [Form VA-8454T](#), Virginia Department of Taxation Taxpayer Filing Election Opt Out Form. The preparer should retain Form VA-8454T for taxpayers who choose to opt out of e-file. The form may be found on the Virginia department of Taxation web site at the address http://www.tax.virginia.gov/web_pdfs/8454T.pdf

NAME, ADDRESS AND BANK INFORMATION

Name: When entering taxpayer names:

- *First Names must be alpha characters. The only special character allowed in first name fields is a hyphen. One space is permitted between alpha characters.*
- *Middle Names and Suffixes must be alpha characters. No space or numeric character is allowed.*
- *Last Names must be alpha characters. The only special characters allowed are hyphen and apostrophe. No spaces are allowed between alpha characters.*

Address: When entering addresses:

- *Follow IRS and USPS address standards*
- *Omit punctuation when not significant*
- *Include a hyphen in 9 digit Zip codes*

Bank Account Information: If the taxpayer requests a direct deposit or direct debit, the following information must be entered correctly to avoid rejection of the transaction by the bank:

- *Routing Transit Number*
- *Account Number*
- *Type of Account (checking or savings)*
- *Direct debit date for tax due returns*
- *Direct debit amount for tax due returns*

Test Taxpayer 100 Main Street Richmond, VA 23230	1234
	Date _____
PAY TO THE ORDER OF _____	
\$ _____ Dollars	
ANYTOWN BANK	
FOR _____	
:250250025 :202020 86 1234	

RTN =250250025 ACCOUNT NUMBER=20202086

REFUND RETURNS

In most cases the taxpayer will receive refund checks within two weeks and direct deposits within 5 to 7 days of the Department's acknowledgment. Taxpayers should be advised to wait four weeks, however, from the date of transmission before calling VATAX to inquire about the status of a refund check. Taxpayers may inquire about the status of their refund by visiting www.tax.virginia.gov or calling Teletax at 804-367-2486.

Before issuing any refunds, we are required to check for any outstanding debt with agencies of the Commonwealth of Virginia, Virginia local governments, the Virginia courts system, and the IRS. If any such debt is found, all or part of the refund may be withheld to help satisfy the debt and processing of the return will be delayed. The taxpayer will be notified in writing if refunds are withheld.

Direct Deposit: Internal Revenue Service Publication 1345 sets forth detailed eligibility requirements, responsibilities, and instructions governing tax professionals, transmitters, and EROs who offer taxpayers the option of Direct Deposit. Those same rules, policies and procedures apply when offering Direct Deposit on the state return. If any of the following conditions exist, VATAX will issue a paper check:

- *Outstanding debts with agencies of the Commonwealth of Virginia, Virginia local governments, the Virginia courts system or the IRS (if there is a refund balance remaining after the satisfaction of a debt)*
- *Rejection by the receiving depository financial institution*

Some financial institutions do not permit the direct deposit of a joint refund into an individual account and/or accept direct deposits into an account that is payable through another bank or financial institution, including credit unions. VATAX is not responsible when a financial institution does not accept a direct deposit for this reason.

Taxpayers should contact their bank and check their account statements before calling VATAX to inquire about the status of a refund. Most direct deposit traces conducted by VATAX show funds being properly credited to the taxpayer's account.

NOTE: *The accounts and financial institution into which the Virginia refund and the Internal Revenue Service refund are deposited may be different. Therefore, the state and federal routing and transit numbers (RTN) and deposit account numbers (DAN) may not be the same.*

Refund Anticipation Loans: VATAX neither supports nor prohibits Refund Anticipation Loans (RALs). The agency and the State Treasurer's Office are not liable for any loss suffered by the taxpayer or the tax professional/transmitter/ERO as a result of VATAX's denial of a direct deposit request. The direct deposit will be denied if the taxpayer has outstanding debts with agencies of the Commonwealth of Virginia, Virginia local governments, the Virginia courts system, or the IRS.

NOTE: *VATAX is not able to provide specific details regarding RALs. If your clients call VATAX, they will be referred to their tax preparer.*

BALANCE DUE RETURNS

E-File Direct Debit: Taxpayers may pay the balance due at the time of e-file by using direct debit. To make these electronic payments, the bank routing transit number, account number, type of account (*checking or savings*), direct debit amount, and direct debit date will need to be entered as part of the return record.

Web Payments: Use VATAX's website, www.tax.virginia.gov, to make online payments for previously filed returns or bills.

Credit Cards: Call 1-800-2PAY-TAX or visit www.officialpayments.com to pay by credit card. The jurisdiction code for VATAX is 1080. The company processing the transaction, Official Payments Corporation, assesses a fee. Prior to payment, the user is advised of the fee and has the option to cancel the transaction at that time with no charge.

Form 760-PMT and Check: Use Form 760-PMT to make payment by check for an electronically filed tax return. Vouchers do not have to be mailed at the same time the electronic return is filed. However, taxpayers should be made aware that payments for a tax due should be postmarked by May 1. The payment and voucher should be mailed to:

*Virginia Department of Taxation
PO Box 1478
Richmond, VA 23218-1478*

NOTE: Taxpayers should not attach Form 760-PMT to a paper copy of the electronically filed return when mailing in their payment. This causes processing discrepancies and the payment will not be processed correctly.

Assessments: Returns filed or payments made after the due date will be subject to applicable penalties and interest. Any tax due return that is adjusted by VATAX will receive a Notice of Assessment once the return is processed. In some cases, an assessment will be generated before a payment is posted. If the taxpayer has sent in the payment for a portion of the amount due, the balance of the assessment should be paid within 30 days.

RESPONSIBILITIES OF TAX PROFESSIONALS

Tax professionals, transmitters, and EROs must maintain a high degree of integrity, compliance, and accuracy to remain in the Federal/State Electronic Filing Program. They must also follow the terms set forth in this handbook and adhere to the requirements below. Persons or firms not meeting these requirements are subject to suspension from the program by VATAX.

Accuracy: It is important to verify the accuracy of the name, address, and Social Security Number for all taxpayers. Inaccurate information may delay the processing of the return.

Compliance: All electronic filers must comply with the requirements and specifications set forth in *IRS Publications 1345, 1346, 1436* and *VATAX Publications VA-1345, VA-1346 and VA-1436*.

Timeliness of Filing: Transmitters must ensure that electronic returns are filed in a timely manner. The date of electronic transmission to the Internal Revenue Service will be considered the filing date for a Virginia return received electronically.

Deadline for Filing: VATAX will accept electronically filed individual income tax returns that have been submitted for transmission to the IRS Andover Service Center through October 15, 2009 (*subject to IRS change*). Any Virginia return submitted after this date must be filed on paper.

Refund returns that must be filed as paper documents may be mailed directly to:

*Virginia Department of Taxation
PO Box 1498
Richmond, VA 23218-1498*

Tax due returns that must be filed as a paper document may be mailed directly to:

*Virginia Department of Taxation
PO Box 760
Richmond, VA 23218-0760.*

Changes to the Return: If the transmitter or taxpayer wishes to make any changes after the electronically filed return has been accepted, the taxpayer must file an amended return. The amended return may be filed electronically or through the paper document filing process.

Responsibility to Clients: Tax professionals have the important task of filing a client's tax return, and they must ensure that the return arrives at VATAX. If the electronic state return fails to arrive at its destination or the return is rejected, tax professionals should retransmit the return electronically or advise their clients to file a paper return.

Acknowledgements: The Internal Revenue Service will provide state acknowledgements on its Front End Processing System. Please refer to IRS *Publication 1346* for further details.

Individual income tax returns are either accepted or rejected for specific reasons. Accepted returns meet the processing criteria and are considered "*filed*". Rejected returns fail to meet processing criteria and are considered "*not filed*". The acknowledgment identifies the source of the problem using a system of error reject codes. To help identify the cause of rejection, the error reject codes and explanations have been included in the Appendix of this publication. Rejected returns may be retransmitted after corrections are made, provided the software package being used supports State Only Filing. Otherwise, a paper return must be filed. Qualified taxpayers may opt to file on-line (www.tax.virginia.gov) through *iFile*.

Transmitters should notify their EROs of the return's acceptance within five (5) working days after obtaining the state acknowledgement. Any correspondence from the department regarding errors made on an electronically filed return will be directed to the taxpayer. Taxpayers and tax professionals should respond to the telephone numbers and addresses as directed in the correspondence.

E-FILE CHECKLIST

- Double check to make sure the Virginia Forms and attachments are eligible for electronic filing.
- Sign *Form VA-8453* only if the Self Select PIN or Practitioner PIN option is not used. This form should be retained by the ERO (or taxpayer, if self prepared) for a minimum of three years from the due date of the return or the file date, whichever is later.
- Make sure the Name(s) and Social Security Number(s) are correct on *Form VA-8453*.
- *Form VA-8879* must be completed when an individual e-file return is being signed using the Practitioner PIN method. Both the taxpayer(s) and ERO must sign *Form VA-8879*. The form should be retained by the ERO for a minimum of three years from the due date of the return or the file date, whichever is later.
- Use only whole dollar amounts.
- Make sure direct deposit/direct debit information for the state is specified if the taxpayer(s) chooses this as the method for receiving their state refund or paying their tax due.
- Attach all state copies of *Forms W-2, 1099-R, 1099-MISC, 1099-G, and W-2G* or *Schedule INC* to the original signature form, *VA-8453* or *VA-8879*, and retain for a minimum of three years. Do not mail forms to VATAX.
- VATAX participates in the Federal/State e-file program as a piggyback state. Electronically transmit the federal and state data at the same time unless the software package supports State Only Filing where the federal and state return may be transmitted separately.
- Retrieve the IRS acknowledgement.
- Retrieve the state acknowledgement.
- Provide copies of the electronic return to taxpayer(s) after receiving an acknowledgement of acceptance from VATAX.
- If a tax credit for another state is claimed (MD and NC only), mail copies of the other state return(s) to the following address:

*Virginia Department of Taxation
P.O. Box 27423
Richmond, VA 23261-7423*
- ERO/transmitter that close their business should mail *Forms VA-8453* and attachments, along with a letter of explanation, to the following address:

*Virginia Department of Taxation
P.O. Box 27423
Richmond, VA 23261-7423*
- If the IRS has accepted the federal return and the state return has been rejected, the corrected Virginia return may be retransmitted provided the software package supports State Only Filing. Otherwise, a paper return must be submitted. Taxpayers may also opt to file returns via the Internet using the department's *iFile* program

- Tax due payments may be paid by direct debit, credit card through www.officialpayments.com, web payments through www.tax.virginia.gov, or by mailing a check accompanied by *Form 760-PMT*, Payment Voucher, to the following address:

*Virginia Department of Taxation
PO Box 1478
Richmond, VA 23218-1478*

- If warehousing a payment the direct debit date must not be after the original due date of the return.

NOTE: *Do not submit a paper copy of the electronically filed return with Form 760PMT. This may causes processing discrepancies and the payment will not be posted correctly.*

APPENDIX A - LOCALITY CODES**COUNTY CODES**

COUNTY	CODE	COUNTY	CODE	COUNTY	CODE
ACCOMACK	001	FRANKLIN	067	NOTTOWAY	135
ALBEMARLE	003	FREDERICK	069	ORANGE	137
ALLEGHANY	005	GILES	071	PAGE	139
AMELIA	007	GLOUCESTER	073	PATRICK	141
AMHERST	009	GOOCHLAND	075	PITTSYLVANIA	143
APPOMATTOX	011	GRAYSON	077	POWHATAN	145
ARLINGTON	013	GREENE	079	PRINCE EDWARD	147
AUGUSTA	015	GREENSVILLE	081	PRINCE GEORGE	149
BATH	017	HALIFAX	083	PRINCE WILLIAM	153
BEDFORD	019	HANOVER	085	PULASKI	155
BLAND	021	HENRICO	087	RAPPAHANNOCK	157
BOTETOURT	023	HENRY	089	RICHMOND	159
BRUNSWICK	025	HIGHLAND	091	ROANOKE	161
BUCHANAN	027	ISLE OF WIGHT	093	ROCKBRIDGE	163
BUCKINGHAM	029	JAMES CITY	095	ROCKINGHAM	165
CAMPBELL	031	KING AND QUEEN	097	RUSSELL	167
CAROLINE	033	KING GEORGE	099	SCOTT	169
CARROLL	035	KING WILLIAM	101	SHENANDOAH	171
CHARLES CITY	036	LANCASTER	103	SMYTH	173
CHARLOTTE	037	LEE	105	SOUTHAMPTON	175
CHESTERFIELD	041	LOUDOUN	107	SPOTSYLVANIA	177
CLARKE	043	LOUISA	109	STAFFORD	179
CRAIG	045	LUNENBURG	111	SURRY	181
CULPEPER	047	MADISON	113	SUSSEX	183
CUMBERLAND	049	MATHEWS	115	TAZEWELL	185
DICKENSON	051	MECKLENBURG	117	WARREN	187
DINWIDDIE	053	MIDDLESEX	119	WASHINGTON	191
ESSEX	057	MONTGOMERY	121	WESTMORELAND	193
FAIRFAX	059	NELSON	125	WISE	195
FAUQUIER	061	NEW KENT	127	WYTHE	197
FLOYD	063	NORTHAMPTON	131	YORK	199
FLUVANNA	065	NORTHUMBERLAND	133	UNASSIGNED	300

CITY CODES

CITY	CODE	CITY	CODE	CITY	CODE
ALEXANDRIA	510	FREDERICKSBURG	630	PETERSBURG	730
BEDFORD	515	GALAX	640	POQUOSON	735
BRISTOL	520	HAMPTON	650	PORTSMOUTH	740
BUENA VISTA	530	HARRISONBURG	660	RADFORD	750
CHARLOTTESVILLE	540	HOPEWELL	670	RICHMOND	760
CHESAPEAKE	550	LEXINGTON	678	ROANOKE	770
COLONIAL HEIGHTS	570	LYNCHBURG	680	SALEM	775
COVINGTON	580	MANASSAS	683	STAUNTON	790
DANVILLE	590	MANASSAS PARK	685	SUFFOLK	800
EMPORIA	595	MARTINSVILLE	690	VIRGINIA BEACH	810
FAIRFAX	600	NEWPORT NEWS	700	WAYNESBORO	820
FALLS CHURCH	610	NORFOLK	710	WILLIAMSBURG	830
FRANKLIN	620	NORTON	720	WINCHESTER	840

APPENDIX B - ERROR REJECT CODES AND EXPLANATIONS

For Individual Income Tax Returns
For Tax Period *January 1, 2008 to December 31, 2008*

See Appendix C for help in identifying field numbers. * indicates a change from tax year 2007.

001 NOT USED

002

003

004

- Invalid Type
- When significant, Taxpayer PIN must be 5 numeric digits in length.
- When significant, Spouse PIN must be 5 numeric digits in length.
- When significant, ERO PIN must be 11 numeric digits in length.
- Money amount fields must contain whole dollars (no cents).
- When a field is designated as Alphanumeric (positive only), the field must be present and must contain an amount greater than or equal to zero.
- When transmitting in fixed or variable format, significant date fields must contain numeric characters in the following formats, unless otherwise specified:
- Foreign addresses are not acceptable
- Year fields with a length of four positions = YYYY
- Date fields with six positions = MMYYYY
- Date fields with eight positions = MMDDYYYY
- All alphanumeric fields must be left justified (and blank-filled when transmitting in fixed format) unless otherwise specified.
- The allowable characters for alphanumeric fields are: A-Z, 0-9, space, % (percent), , (comma), . (period), - (hyphen or minus sign), < (less than sign), () (parentheses), and : (colon).
- The allowable characters for numeric fields are:
The numbers 0-9 and – (hyphen or minus sign)

005 ➤ Your VAGI, **Form 760CG**, line 16a (Field 430) and Spouse's VAGI, **Form 760CG**, line 16b (Field 435 must equal Total VAGI, **Form 760CG**, line 9 (Field 320-2).

006 ➤ Primary SSN (Field 003) is a required field.

*007 ➤ Primary SSN (Field 003) or Secondary SSN (Field 055) cannot duplicate Primary SSN (Field 003) or Secondary SSN (Field 055) of any previously accepted electronic return for the current tax year, unless it is an amended return (Field 315-10=X).

008 ➤ Maximum Field Length Exceeded

009 ➤ Duplicate Field Number

010 ➤ Invalid Field Number

011 ➤ NOT USED

012 ➤ Invalid Field Sequence

013 ➤ Either Checking Account (Field 040) or Savings Account (Field 048) must be indicated when Bank Routing Number (Field 030) and Bank Account Number (Field 035) are present.

014 ➤ Primary SSN (Field 003) and Secondary SSN (Field 055) cannot duplicate each other.

- 015 ➤ *Depositor Account Number (Field 035) must be alphanumeric (i.e., only alpha characters, numeric characters, and hyphens), must be left-justified with trailing blanks if less than 17 positions, and cannot equal all zeros.*
- 016 ➤ **Form 760PY**
 ➤ *The dates of residency for the Primary Taxpayer (Fields 310-1 and 310-2), for Filing Status 1 and 3 or for the Primary Taxpayer (Fields 310-1 and 310-2) and Secondary Taxpayer (Fields 310-3 and 310-4), for Filing Status 2 and 4 must be in the date format MMDDYYYY.*
- 017 ➤ **Form 760CG**
 ➤ *If the Primary Taxpayer is claiming an Age Deduction (Field 315-3, Line 4a), the Primary Taxpayer DOB (Field 0093, page 2) must be in the date format MMDDYY.*
 ➤ *If the Secondary Taxpayer is claiming an Age Deduction (Field 315-4, Line 4b), the Secondary Taxpayer DOB (Field 0095, page 2) must be in the date format MMDDYY.*
 ➤ **Form 760PY**
 ➤ *If the Primary Taxpayer is claiming an Age Deduction (Field 315-3, Line 38, Column B), the Primary Taxpayer DOB (Field 0050, Line 1, Schedule NPY) must be in the date format MMDDYYYY.*
 ➤ *If the Secondary Taxpayer is claiming an Age Deduction (Field 315-4, Line 38, Column A), the Secondary Taxpayer DOB (Field 0051, Line 1, Schedule NPY) must be in the date format MMDDYYYY.*
 ➤ **Form 763**
 ➤ *If the Primary Taxpayer is claiming an Age Deduction (Field 315-3, Line 33b, Column B), the Primary Taxpayer DOB (Field 870, Line 33a, Column B) must be in the date format MMDDYYYY.*
 ➤ *If the Secondary Taxpayer is claiming an Age Deduction (Field 315-4, Line 33b, Column A), the Secondary Taxpayer DOB (Field 875, Line 33a, Column A) must be in the date format MMDDYYYY.*
- 018 ➤ **NOT USED**
- 019 ➤ **Form 760CG**
 ➤ *Spouse's SSN (Field 055) is required if Filing Status (Field 305-3) equals: "2" or "3". Spouse SSN cannot equal all zeros.*
 ➤ **Forms 760PY and 763**
 ➤ *Spouse's SSN (Field 055) is required if Filing Status (Field 305-3) equals: "2", "3" or "4". Spouse SSN cannot equal all zeros.*
- 020 ➤ **Form 760CG and 760PY**
 ➤ *Total nonrefundable credits [Credit for Low Income (Field 475), Credit tax paid to another state (Field 480), and Credits from Schedule CR (Field 485)] cannot exceed Net Tax (Field 445).*
 ➤ **Form 763**
 ➤ *Total nonrefundable credits [Credit for Low Income (Field 475), Credit tax paid to another state (Field 480), and Credits from Schedule CR (Field 485)] cannot exceed Net Tax (Field 425).*
- 021 ➤ *Subtractions (Form 760CG, Field 315-8, Line 7; Form 760PY, Field 315-8, Line 9, Column B and/or Field 320-3, Line 9, Column A; Form 763, Field 315-8, Line 9) must be numeric or blank.*
- 022 ➤ *Primary Taxpayer First Name (Field 070-1) and Secondary Taxpayer First Name (Field 070-3) must be alpha. The only special character is a hyphen. One space is permitted between alpha characters. Primary Taxpayer Middle Name (Field 070-2) and Suffix (Field 060-3) and Secondary Taxpayer Middle Name (Field 070-4) and Suffix (Field 065-3) must be alpha. No space or numeric is allowed. When significant, Primary Taxpayer Last Name (Field 060-1) and Secondary Taxpayer Last Name (Field 065-1) must be alpha. The only special characters allowed are hyphen and apostrophe. No spaces are allowed between alpha characters.*

- *023** ➤ **Form 760CG**
Credit for Low Income (Form 760CG, Field 475, Line 21) must equal Credit amount (Schedule ADJ/CG Part 2, Field 0111, Line 17).
- **Form 760PY and 763**
Credit for Low Income (Form 760PY, Field 475, Line 18e; Form 763, Field 475, Line 19e) must equal Credit amount (Schedule NPY Part III, Field 0077, Line 10).
- 024** ➤ **Form 760CG, 760PY, and 763**
➤ Subtotal (Form 760CG, Field 315-1, Line 3; **Form 760PY**, Field 315-1, Line 8, Column B; **Form 763**, Field 315-1, Line 8) must equal Federal Adjusted Gross Income (Form 760CG, Field 310-5, Line 1; **Form 760PY**, Field 310-5, Line 6, Column B; **Form 763**, Field 310-5, Line 6) plus Additions (Form 760CG, Field 310-7, Line 2; **Form 760PY**, Field 310-7, Line 7, Column B; **Form 763**, Field 310-7, Line 7).
- **Form 760PY**, filing status 4
➤ Subtotal (**Form 760PY**, Field 315-2, Line 8, Column A) must equal Federal Adjusted Gross Income (**Form 760PY**, Field 310-6, Line 6, Column A) plus Additions (**Form 760PY**, Field 310-8, Line 7, Column A).
- 025** ➤ NOT USED
- 026** ➤ **Form 760CG**
➤ Total Additions, (Field 0059, Line 3, page 2) must equal Additions (Field 310-7, Line 2, page 1).
- **Form 760PY and 763**
➤ Total Additions (**Form 760PY**, Field 565, Line 36, Column B, page 2; **Form 763**, Field 565, Line 32, page 2) must equal Additions (**Form 760PY**, Field 310-7, Line 7, Column B, page 1; **Form 763**, Field 310-7, Line 7, page 1).
- **Form 760PY**, filing status 4
➤ Total Additions (**Form 760PY**, Field 570, Line 36, Column A, page 2) must equal Additions (**Form 760PY**, Field 310-8, Line 7, Column A, page 1).
- 027** ➤ **Form 760CG**
➤ Total Deductions (Field 0104, Line 9, page 2) must equal Deductions (Field 385, Line 12, page 1).
- **Form 760PY and 763**
➤ Total Deductions (Schedule NPY, Field 0153, Column B, Line 2) must equal Deductions (**Form 760PY**, Field 385, Line 13, Column B, page 1; **Form 763**, Field 385, Line 13, page 1).
- **Form 760PY**, filing status 4
➤ Total Deductions (Schedule NPY, Field 0154, Column A, Line 2) must equal Deductions (**Form 760PY**, Field 390, Line 13, Column A, page 1).
- 028** ➤ ERO PIN (Field 126) may not be significant if return type is on-line (Filed 049=O).
- *029** ➤ Taxpayer Prior Year FAGI (Field 330-1) or Spouse Prior Year FAGI (Field 330-2) must be valid if IRS PIN (IRS authentication record Field 035) or ERO PIN (Field 126) is not valid, unless it is an amended return (Field 315-10=X) and/or the return has been prepared by a paid tax preparer (Field 305-32=X).
- *030** ➤ Taxpayer Prior Year FAGI (Field 330-1) or Spouse Prior Year FAGI (Field 330-2) must be valid if return is a state only return (Field 019=SO) and ERO PIN (Field 126) is not significant, unless it is an amended return (Field 315-10=X) and/or the return has been prepared by a paid tax preparer (Field 305-32=X).
- *031** ➤ Form 760CG, page 2
➤ If Other subtractions amount (Fields 064, 066, and 068) is greater than zero, then corresponding code (Fields 063, 065, and 067) must be valid.

- 032 ➤ NOT USED
- *033 ➤ If a return is transmitted by May 1, the direct debit date (Field 027) cannot be older than the transmission date (Field 023-3), minus 3.
- *034 ➤ Warehouse of direct debit is not available for returns filed after May 1. If a return is transmitted after May 1, the direct debit date (Field 027) must equal the transmission date (Field 023-3).
- 035 ➤ NOT USED
- 036 ➤ NOT USED
- 037 ➤ NOT USED
- 038 ➤ Invalid Software Developer Code (Field 300-1).
- 039 ➤ Federal Data Flag (Field 305-1) must equal "V".
- 040 ➤ Virginia Form Code (Field 305-2) is a required field and must equal "L", "P" or "N".
- 041 ➤ **Form 760CG**
➤ Filing Status (Field 305-3) is a required field and must equal: "1", "2" or "3".

➤ **Forms 760PY and 763**
➤ Filing Status (Field 305-3) is a required field and must equal: "1", "2", "3" or "4".
- 042 ➤ **Form 760PY**
➤ When Filing Status (Field 305-3) equals "1", "2" or "3", Column A* of **Form 760PY** should not be greater than zero. Field numbers for column A are: 0051, 0053, 0055, 0057, 0059, 0061, 310-6, 310-8, 315-2, 315-4, 320-3, 320-4, 355, 365, 380, 390, 400, 410, 535, 550, 560, 570, 575, 585, 590, 600, 605, 615, 625, 635, 645, 655, 665, 675, 755, 760, 765, 770, 775, 780, 785, 825, 830, 835, 840, 845, 850, 855, 895, 900, 905, 910, 915, 920, and 925.
- 043 ➤ Head of Household box (Field 305-4) should only be significant if Filing Status (Field 305-3) equals "1".
- 044 ➤ When Head of Household box (Field 305-4) is significant and Filing Status (Field 305-3) equals "1", secondary SSN (Field 055) must not be significant.
- 045 ➤ NOT USED
- 046 ➤ NOT USED
- 047 ➤ NOT USED
- 048 ➤ NOT USED
- 049 ➤ NOT USED
- 050 ➤ NOT USED
- 051 ➤ NOT USED
- 052 ➤ **Form 763**
➤ Subtractions (Field 315-8) on Line 9 of Page 1 of tax form must equal Total Subtractions (Field 670) on Line 40 of page 2 of tax form.
➤ **Form 760PY**
➤ Line 9, column B (Field 315-8) must equal line 45, column B (Field 670); Line 9, column A (Field 320-3) must equal line 45, column A (Field 675).
- 053 ➤ NOT USED

- 054** ➤ **Form 760CG**, Line 10 and **Form 763**, Line 44
- The Virginia Itemized Deductions (Field 370) must be the difference between Total Federal Itemized Deductions (Field 320-5) and State and Local Income Taxes (Field 320-6).
- **Form 760PY**, Line 47c
- The Allowable Virginia Itemized Deductions (Field 715) must be the difference between Total Federal Itemized Deductions paid while a Virginia Resident (Field 705) and State and Local Income Taxes paid while a Virginia Resident (Field 710)
- 055** ➤ **Form 760PY**, Line 11b
- The Itemized Deductions in Column A (Field 365, Line 11 b) plus Column B (Field 360, Line 11b) must equal Virginia Itemized Deductions (Field 715, Line 47c).
- 056** ➤ **Form 760CG**, Line 10
- If Itemized Deductions (Field 320-5) are not claimed and taxpayer is not claimed as a dependent on another's return (Field 305-15), the Standard Deduction (Field 370) must equal:
- \$3,000 if filing status (Field 305-3) equals "1"
- \$6,000 if filing status (Field 305-3) equals "2"
- \$3,000 if filing status (Field 305-3) equals "3"
- **Form 760PY**, Line 46d
- If Itemized Deductions (Field 360 and/or Field 365) are not claimed and taxpayer is not claimed as a dependent on another's return (Field 305-15), the Standard Deduction (Field 695) must equal:
- \$3,000 if filing status (Field 305-3) equals "1"
- \$6,000 if filing status (Field 305-3) equals "2" or "4"
- \$3,000 if filing status (Field 305-3) equals "3"
- **Form 763**, Line 41
- If Itemized Deductions (Field 370) are not claimed and taxpayer is not claimed as a dependent on another's return (Field 305-15), the Standard Deduction (Field 880) must equal:
- \$3,000 if filing status (Field 305-3) equals "1"
- \$6,000 if filing status (Field 305-3) equals "2"
- \$3,000 if filing status (Field 305-3) equals "3" or "4"
- 057** ➤ NOT USED
- 058** ➤ NOT USED
- *059** ➤ **Form 760CG**, Line 14
- Virginia Taxable Income (Field 405) must be the difference between Virginia Adjusted Gross Income (Field 320-2) and Subtotal (Field 395) unless the filing threshold is met. If the filing threshold is met, Virginia Taxable Income (Field 405) may be zero, negative, or blank. The filing thresholds are met if:
- Filing Status = 1 and Virginia Adjusted Gross Income is less than \$11,250.
- Filing Status = 2 and Virginia Adjusted Gross Income is less than \$22,500.
- Filing Status = 3 and Virginia Adjusted Gross Income is less than \$11,250.
- **Form 760PY**, Line 15 Column B
- Virginia Taxable Income (Field 405) must be the difference between Virginia Adjusted Gross Income (Field 320-2) and Subtotal (Field 395) unless the filing threshold is met. If the filing threshold is met, Virginia Taxable Income (Field 405) may be zero, negative, or blank. The filing thresholds are met if:
- Filing Status = 1 and Virginia Adjusted Gross Income is less than \$11,250.
- Filing Status = 2 or 4 and Virginia Adjusted Gross Income in column A plus column B is less than \$22,500.
- Filing Status = 3 and Virginia Adjusted Gross Income is less than \$11,250.
- **Form 760PY**, Line 15 Column A
- Virginia Taxable Income (Field 410) must be the difference between Virginia Adjusted Gross Income (Field 320-4) and Subtotal (Field 400) unless the filing threshold is met. If the filing

threshold is met, Virginia Taxable Income (Field 410) may be zero, negative, or blank. The filing thresholds are met if:

- *Filing Status = 1 and Virginia Adjusted Gross Income is less than \$11,250.*
- *Filing Status = 2 or 4 and Virginia Adjusted Gross Income in column A plus column B is less than \$22,500.*
- *Filing Status = 3 and Virginia Adjusted Gross Income is less than \$11,250.*
- **Form 763, Line 15**
- *Virginia Taxable Income (Field 405) must be the difference between Virginia Adjusted Gross Income (Field 320-2) and Subtotal (Field 395) unless the filing threshold is met. If the filing threshold is met, Virginia Taxable Income (Field 405) may be zero, negative, or blank. The filing thresholds are met if:*
- *Filing Status = 1 and Virginia Adjusted Gross Income is less than \$11,250.*
- *Filing Status = 2 and Virginia Adjusted Gross Income is less than \$22,500.*
- *Filing Status = 3 or 4 and Virginia Adjusted Gross Income is less than \$11,250.*

- 060** ➤ **Form 760CG, Line 15**
- *Tax (Field 425) must equal Taxable Income (Field 405) multiplied by the appropriate tax rate.*
 - **Form 760PY, Line 16**
 - *Form Tax (Field 425, column B) must equal Taxable Income (Field 405, column B) multiplied by the appropriate tax rate.*
 - *Tax (Field 585, column A) must equal Taxable Income (Field 410, column A) multiplied by the appropriate tax rate.*
 - **Form 763, Line 18**
 - *Tax (Field 425) must equal Nonresident Taxable Income (Field 420) multiplied by the appropriate tax rate.*
- 061** ➤ *NOT USED*
- 062** ➤ *NOT USED*
- 063** ➤ *NOT USED*
- 064** ➤ **Form 760CG, Line 26**
- *If Overpayment Amount (Field 500, line 26) is significant and Adjustments/Contributions (Field 515, line 28) is greater than Overpayment Amount, then Amount You Owe (Field 525) must be greater than zero.*
- 065** ➤ **Form 760PY, Line 24**
- **Form 763, Line 25**
 - *If Contributions and Consumer's Use Tax (Field 515) are significant, Schedule NPY must be present.*
- 066** ➤ *NOT USED*
- 067** ➤ **Form 760CG**
- *If Total Payments and Credits (Field 490) are greater than Net Tax (Field 445), and the Amount to Credit to Next Year's Tax (Field 510), plus Adjustments and Contributions (Field 515) are equal to Overpayment Amount (Field 500), the Refund (Field 530) cannot be greater than zero.*
 - **Form 760PY**
 - *If Total Payments and Credits (Field 490) are greater than Total Tax (Field 445), and the total of Amount to Credit to Estimated Income Tax (Field 510 and 535), plus Contributions and Consumer's Use Tax (Field 515) are equal to Overpayment Amount (Field 500), the Refund (Field 530) cannot be greater than zero.*
 - **Form 763**
 - *If Total Payments and Credits (Field 490) are greater than Income Tax (Field 425), and the total of Amount to Credit to Estimated Income Tax (Field 510), plus Contributions from Schedule NPY (Field 515) are equal to Overpayment Amount (Field 500), the Refund (Field 530) cannot be greater than zero.*

- 068 ➤ **Form 760CG**
➤ If Total Payments and Credits (Field 490) are greater than Net Tax (Field 445), and the total of Applied to Estimated Tax (Field 510), plus Adjustments (Field 515) is less than Overpaid (Field 500), then Refund (Field 530) must be greater than zero.
➤ **Form 760PY**, Line 27
➤ If Total Payments and Credits (Field 490) are greater than Total Tax (Field 445), and the total of Applied to Estimated Tax (Field 510 and 535), plus Contributions and Consumer's Use Tax (Field 515) is less than Overpaid (Field 500), then Refund (Field 530) must be greater than zero.
➤ **Form 763**, Line 28
If Total Payments and Credits (Field 490) are greater than Total Tax (Field 425), and the total of Applied to Estimated Tax (Field 510), plus Contributions and Consumer's Use Tax (Field 515) is less than Overpaid (Field 500), then Refund (Field 530) must be greater than zero.
- 069 ➤ **Form 760CG**
➤ If Total Payments and Credits (Field 490) equal Net Tax (Field 445), then the following fields cannot be greater than zero: Tax You Owe (Field 495), Overpayment Amount (Field 500), Amount to credit to next year's tax (Field 510) or Refund (Field 530).
➤ **Form 760PY**
➤ If Total Payments and Credits (Field 490) equals Total Tax (Field 445), then the following fields cannot be greater than zero: Income Tax You Owe (Field 495), Overpayment Amount (Field 500), Amount to credit to next year's tax (Field 510 and 535) or Refund (Field 530).
➤ **Form 763**
➤ If Total Payments and Credits (Field 490) equals Total Tax (Field 425), then the following fields cannot be greater than zero: Income Tax You Owe (Field 495), Overpayment Amount (Field 500), Amount to credit to next year's tax (Field 510) or Refund (Field 530).
- 070 ➤ For each occurrence of Form W-2, Virginia State Withholding (Fields 400, 470, 520, or 570) cannot be greater than 25% of Wages (Fields 390, 460, 510, or 560).
- 071 ➤ For each occurrence of Form 1099-R, Virginia State Withholding (Field 240 or 280) cannot be greater than 25% of Gross Distribution (Field 110).
- 072 ➤ For each occurrence of Form W-2G, Virginia State Withholding (Field 210) cannot be greater than 25% of Gross Distribution (Field 40).
- 073 ➤ **Form 760CG**, Line 25
➤ Form PY, Line 20 and Line 26
➤ If Total Payments and Credits (Field 490) are less than Total Tax (Field 445), then Income Tax You Owe (Field 495) and Amount you Owe (Field 525) must be significant.
➤ **Form 763**, Line 21 and Line 27
➤ If Total Payments and Credits (Field 490) are less than Total Tax (Field 425), then Income Tax You Owe (Field 495) and Amount you Owe (Field 525) must be significant.
- 074 ➤ For each occurrence of Form 1099-MISC, Virginia State Withholding (Field 079 or 083) cannot be greater than 25% of State Income (Field 082 or 086).
- 075 ➤ Administrative reject. Contact the VATAX Electronic Filing Help Desk at 804/367-6100 or elfcoordinator@tax.virginia.gov.
- 076 ➤ NOT USED
077 ➤ NOT USED
078 ➤ NOT USED
079 ➤ NOT USED

- 080 ➤ **Form 760CG**, Line 7
➤ Total Other Subtractions (Field 315-8) on 760CG, page 1, line 7 and Total Subtractions (Field 0069) on 760CG, page 2, line 7 must equal the sum of Income from obligations or securities of the US (Field 0060) on 760CG, page 2, line 4, plus Disability Income (Field 0061) on 760CG, page 2, line 5, Fixed Date Conformity (Field 0062) on 760CG, page 2, Line 6a, plus all Other Subtractions (Fields 0064, 0066, and 0068) on 760CG, page 2 lines 6b through 6d.
- 081 ➤ **Form 760CG**, Line 9
➤ Virginia Adjusted Gross Income (Field 320-2) must equal the difference between Line 3 Subtotal (Field 315-1) and Line 8 Subtotal (Field 320-1).
- 082 ➤ **Form 760CG**, Line 16
➤ Spouse Tax Adjustment (Field 440) may not exceed \$259.
- 083 ➤ **Form 760CG**, Line 16
➤ Filing Status (Field 305-3) must equal 2 when the Spouse Tax Adjustment (Field 440) is greater than zero.
- 084 ➤ If Credit for tax paid to another state (Form 760CG, Field 480, Line 22) is greater than 0 and Credit (Schedule OSC, Field 0060, Line 10) is greater than 0, then state abbreviation for which tax credit is being taken (Schedule OSC, Field 0056, Line 6) must be valid. If Credit for tax paid to another state (Form 760CG, Field 480, Line 22) is greater than 0 and Credit (Schedule OSC, Field 0070, Line 20) is greater than 0, then state abbreviation for which tax credit is being taken (Schedule OSC, Field 0066, Line 16) must be valid. If Credit for tax paid to another state (**Form 760PY**, Field 480, Line 18f; **Form 763**, Field 480, Line 19f) is greater than 0 and Credit (Schedule NPY, Field 0096, Part IV, Line 8) is greater than 0, then state abbreviation for which tax credit is being taken (Schedule NPY, Field 0087, Line 3) must be valid.
- 085 ➤ Return Sequence Number (Field 023) must be numeric.
- 086 ➤ NOT USED
- 087 ➤ NOT USED
- 088 ➤ NOT USED
- 089 ➤ NOT USED
- *090 ➤ **Form 760CG**, Line 18a plus Line 18b
➤ **Form 760PY**, Line 18a plus Line 18b
➤ **Form 763**, Line 19a plus Line 19b
➤ Virginia Income Tax Withheld (Field 450 plus 455) must be equal to or less than State Income Tax from Form W-2 (Fields 0400+ 0470+0520+0570) and/or Form W-2G (Field 0210) and/or Form 1099-R (Field 0240 and 0280) and/or 1099-MISC (Fields 079 and 083) and/or VA Form VK-1(Field 064) when the State Name (W-2 Field 0370 and 0440 and 0490 and 0540, W-2G Field 0200, 1099-R Field 0246 and 0286, or 1099-MISC Field 080 and 084) equals VA.
- 091 ➤ NOT USED
- 092 ➤ NOT USED
- 093 ➤ NOT USED
- 094 ➤ NOT USED
- 095 ➤ NOT USED
- 096 ➤ Each data record can only contain one generic record.
- 097 ➤ NOT USED
- 098 ➤ NOT USED

- 099 ➤ **Form 760CG**, Line 24
➤ **Form 760PY**, Line 19
➤ **Form 763**, Line 20
➤ Total payments and credits (760CG line 24, Field 490; 760PY line 19, Field 490; 763 line 20, Field 490) must be the sum of all payments and credits (760CG lines 18a-Field 450, line 18b-Field 455, line 19-Field 465, line 20-Field 470, line 21-Field 475, line 22-Field 480, and line 23-Field 485; **Form 760PY** lines 18a-Field 450, line 18b-Field 455, line 18c-Field 465, line 18d-Field 470, line 18e-Field 475, line 18f-Field 480, and line 18g-Field 485; 763 lines 19a-Field 450, line 19b-Field 455, line 19c-Field 465, line 19d-Field 470, line 19e-Field 475, line 19f-Field 480, and line 19g-Field 485).
- 100 ➤ If Direct Debit (Field 024=2), Amount You Owe (Field 525) must be greater than 0, direct debit date (Field 027) must be in date format YYYYMMDD, direct debit amount (Field 028) must be greater than 0 and cannot exceed Amount You Owe (Field 525), Routing and Transit Number (Field 030) must be valid, and bank account number (Field 035) must be valid.
- 101 ➤ NOT USED
102 ➤ NOT USED
103 ➤ NOT USED
104 ➤ NOT USED
105 ➤ NOT USED
106 ➤ NOT USED
107 ➤ NOT USED
108 ➤ NOT USED
109 ➤ NOT USED
110 ➤ NOT USED

APPENDIX C- VIRGINIA FORMS AND FIELD NUMBERS

2008 VA760CG

Individual Income Tax Return



070-2 070-4 060-1 065-1

070-11FIRSTNAME12 I 11LASTNAME15XXXX]SUF 060-3

070-31FIRSTNAME12 I 11LASTNAME15XXXX]SUF 065-3

075-1ADDRESSLINE1MMMMMMMMMMMMMMMMMMMMMMMMMMMMMMMM

080-1ADDRESSLINE2MMMMMMMMMMMMMMMMMMMMMMMMMMMMMMMM

085-1CITYMMMMMMMMMMMMMMMMMM ST ZIPCODE00100-1Name or Filing 305-26 Amended: X 315-10

Filing 095-1 Head of Change: X
Status: 1 Household:305-4X Address 305-27 NOL: X 315-11Exemptions Dependents Total 65 and over Blind Total Virginia Return 305-28 Federal Earned
305-5 305-8 305-6 305-7 Not Filed Last Year: X Income Credit X315-9 0000 .350
Locality: 110-1 000Yourself 1 00 00 1 1 0
Spouse 1 320-7 1 1 320-8 Your SSN MMMM 000000000 003305-10 305-11 305-12
Vendor ID: 0000X 0000 Spouse's SSN MMMM 000000000 055
305-42 IRS 020, positions 3-8

1. Fed Adj Gross Income 1. -000000000 . 310-5 16a. Your VAGI 16a. -00000000 . 430

2. Additions, see Pg 2, Line 3 2. 000000000 . 310-7 16b. Spouse's VAGI 16b. -00000000 . 435

3. Subtotal 3. -000000000 . 315-1 17. Net Tax 17. 000000000 . 445

4a. Age Deduction - You 4a. 00000 . 315-3 18a. Your Withholding 18a. 000000000 . 450

4b. Age Deduction - Spouse 4b. 00000 . 315-4 18b. Spouse's Withholding 18b. 000000000 . 455

5. Soc Sec & Tier 1 Railroad 5. 000000000 . 315-6 19. Estimated Payments 19. 000000000 . 465

6. State Inc Tax Overpayment 6. 000000000 . 315-7 20. Extension Payments 20. 000000000 . 470

7. Other Subtractions, see Pg 2, Line 7 7. 000000000 . 315-8 21. Credit for Low Income 21. 00000 . 475

8. Subtotal Subtractions 8. 000000000 . 320-1 22. Credit tax paid another state 22. 000000000 . 480

9. Total VAGI 9. -000000000 . 320-2 23. Other Credits X 305.36 23. 000000000 . 485

10a. Federal Sch. A Itemized Deductions 10a. 000000000 . 320-5 24. Total Payments /Credits 24. 000000000 . 490

10b. State/Local Income Tax 10b. 000000000 . 320-6 25. Tax You Owe 25. 000000000 . 495

10. Standard/Itemized Deductions 10. 000000000 . 370 26. Overpayment Amount 26. 000000000 . 500

11. Exemptions 11. 00000 . 375 27. Amount to Credit to Next Year's Tax 27. 000000000 . 510

12. Deductions VAGI, see Pg 2, Line 9 12. -000000000 . 385 28. Adjustments/Contributions 28. 000000000 . 515

13. Subtotal Lines 10, 11 and 12 13. -000000000 . 395 Amount You Owe:
Paid by Credit Card X 305-19 000000000 . 525

14. VA Taxable Income 14. -000000000 . 405 Refund: 000000000 . 530

15. Tax Amount 15. 000000000 . 425 Bank Routing 048 "X" for Savings
Number X 000000000 03016. Spouse Tax Adjustment 16. 000 . 440 Bank Account 040 "X" for Checking
Number 0000000000000000000 035

_LAR _DLAR _LTD \$ Office Use: XX XX XX XX XX XX XX XX XX XX



1FIRSTNAME12 I 1LASTNAME15XXXX SUF
000000000

**ADDITIONAL FILING INFORMATION**

Farming/ Fishing,
Merchant Seaman: ☒ **305-16** Coalfield
Enhancement **305-18** ☒
Taxpayer **760P2 0050** Fixed Date
Deceased: 0 Conformity: **305-29** ☒
Dependent on Overseas
another's return: ☒ **305-15** when due: **305-17** ☒
Pass-Through-Entity
Withholding included
on this return: **X315-12**

Additions - SCH ADJ/CG - Part 1

1. Interest on obligations **760P2 0053**
of other state 1. 000000000.
2. Other Additions: **760P2 0054**
a. Fixed Date Conformity 2a. 000000000.
760P2 0055 **760P2 0056**
00 2b. 000000000.
760P2 0057 **760P2 0058**
00 2c. 000000000.
760P2 0059
3. Total Additions: 3. 000000000.

Subtractions

4. Income from obligations **760P2 0060**
or securities of the U.S. 4. 000000000.
5. Disability Income **760P2 0061**
reported as wages 5. 000000000.
305-38 ☒ You: **760P2 0105**
305-39 ☒ Spouse: **760P2 0106**

6. Other: **760P2 0062**
a. Fixed Date Conformity 6a. 000000000.
760P2 0063 **760P2 0064**
00 6b. 000000000.
760P2 0065 **760P2 0066**
00 6c. 000000000.
760P2 0067 **760P2 0068**
00 6d. 000000000.

7. Total Subtractions: **760P2 0069**
7. 000000000.

Deductions**8. Deduction Code and Amount**

760P2 0098 000 8a. **760P2 0099**
-000000000.
760P2 0101
760P2 0100 000 8b. 000000000.
760P2 0103
760P2 0102 000 8c. 000000000.
760P2 0104
9. Total Deductions: 9. -000000000.

Spouse's Name - Filing Status 3 Only

2FIRSTNAMEXI2LASTNAME15XXXXXXXXXXXXX

AGE DEDUCTION DETAILS

760P2 0093 **760P2 0094**
You 000000 -000000000.
760P2 0095 **760P2 0096**
Spouse 000000 -000000000.

Contact Information

Your Phone **115-1** 0000000000 0000000000 **305-20**
Spouse 0000000000 **305-21**

Dept of Taxation can discuss
my return with my preparer. ☒ **X 305-24**

Preparer Phone Number 0000000000 **300-3**
050-1 OR 050-2
Preparer Info 000000000 ● 0 **305-37**

I (We), the undersigned, declare under penalty of law that I (we) have
examined this return
and to the best of my (our) knowledge, it is a true, correct and complete

Your Signature _____ Date _____

Spouse's Signature _____ Date _____

Preparer Signature _____ Date _____

300-2 OR 300-4

MM
052-2 MMM
052-3 MMM
MM

052-4

052-5

050-3 OR 050-4

2008 Virginia Schedule ADJ/CG Part 2



1FIRSTNAME12 I 1LASTNAME15XXXX SUF 000000000

Tax Credit for Low Income Individuals or VA Earned Income Credit



10. Exemption Information	Social Security Number	VAGI	22. Voluntary Contributions	
0092 a. I I I I I I I I I I I I I I I I	000000000	0093 -00000	0094	from overpaid taxes
0095 b. I I I I I I I I I I I I I I I I	000000000	0096 -00000	0097	
0098 c. I I I I I I I I I I I I I I I I	000000000	0099 -00000	0100	0067 00 22a. 00000 . 0068
0101 d. I I I I I I I I I I I I I I I I	000000000	0102 -00000	0103	0069 00 22b. 00000 . 0070
e. Total Family VAGI	10e. ●	-00000	0104	
11. Total Exemptions	11. ●	00	0105	23. Other Voluntary Contributions
12. Personal Exemptions	12.	00	0106	0071 00 23a. 00000 . 0072
13. Form 760 exemptions multiply Line 12 by \$300	13.	0107 0000 .		0073 00 23b. 00000 . 0074
14. Federal Earned Income Credit	14. ●	0108 0000 .		School Foundation Contributions
15. Multiply Line 14 by 20% (.20)	15.	0109 0000 .		0075 000000 23c. 00000 . 0076
16. Greater of Line 13 or Line 15	16.	0110 0000 .		0077 000000 23d. 00000 . 0078
17. Credit (Lesser of Line 16 above or Page 1, Line 17)	17.	0111 0000 .		24. Total Adjustments 000000000 . 0081

Adjustments to Amount of Tax

18. Addition to Tax	18.	000000000 . 0059
a. Addition from Form 760C	X	0060
b. Addition from Form 760F	X	0061
19. Penalty	19.	000000000 . 0062
a. Late Filing Penalty	X	0063
b. Extension Penalty	X	0064
20. Interest	20.	000000000 . 0065
21. Consumer's Use Tax	21.	000000000 . 0066

AVOID DELAYS. If this schedule contains information, always submit it with your return.

2008 Virginia Schedule FED

1FIRSTNAME12 I 1LASTNAME15XXXX SUF
 1FIRSTNAME12 I 1LASTNAME15XXXX SUF
 ADDRESSLINE1MMMMMMMMMMMMMMMMMMMMMMMMMMMM
 ADDRESSLINE2MMMMMMMMMMMMMMMMMMMMMMMMMMMM
 CITYMMMMMMMMMMMMMMMMMMMM ST ZIPCODE00



003
 000000000
 110-1
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 055

SCHEDULE C, SCHEDULE C-EZ and/or SCHEDULE F INFORMATION

1. Schedule Name	First Schedule Info. X 0092	Second Schedule Info. X 0093
2. Gross Receipts or Sales	000000000 . 0050	000000000 . 0051
3. Depreciation/ expense deduction	000000000 . 0052	000000000 . 0053
4. Business Activity Code	000000 0054	000000 0055
5. Business Locality Code	000 0056	000 0057
6. Car and truck expenses	000000000 . 0058	000000000 . 0059
7. Inventory at end of year	000000000 . 0060	000000000 . 0061
8. Number of miles you used your vehicle for: Business	000000000 0062	000000000 0063
9. Number of miles you used your vehicle for: Commuting	000000000 0064	000000000 0065
10. Number of miles you used your vehicle for: Other	000000000 0066	000000000 0067

SCHEDULE 2106 and/or SCHEDULE 2106-EZ INFORMATION

11. Number of miles you used your vehicle for: Business	000000000 0068	000000000 0069
12. Number of miles you used your vehicle for: Commuting	000000000 0070	000000000 0071
13. Number of miles you used your vehicle for: Other	000000000 0072	000000000 0073
14. Percent of business use of vehicle: Vehicle 1	00000 0074	00000 0075
15. Percent of business use of vehicle: Vehicle 2	00000 0076	00000 0077

SCHEDULE 4562 INFORMATION

16. Property Used more than 50% in a qualified business use:		
Type of property	MMMMMMMMMMMMMM 0078	MMMMMMMMMMMMMM 0079
17. Date placed in service	MMDDYY 0080	MMDDYY 0081
18. Business/investment use percentage	00000 0082	00000 0083
19. Cost or other basis	000000000 . 0084	000000000 . 0085
20. Depreciation deduction	000000000 . 0086	000000000 . 0087
21. Elected section 179 cost	000000000 . 0088	000000000 . 0089
22. Business Locality Code	000 0090	000 0091

2008 Virginia Schedule OSC/CG



1FIRSTNAME12 I 1LASTNAME15XXXX SUF
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Credit Computation State

Claiming border state

1. Filing Status claimed on the other state's return	0050 X	6. Identify the state and ATTACH a copy of the other state's return	0056 XX
2. Enter the number below to identify the person claiming the credit 1. You 2. Spouse 3.	0051 0	7. Virginia income tax	0057 000000000 .
3. Qualifying taxable income on which other state's tax is based	0052 0	8. Income percentage	0058 000 .0
4. Virginia taxable income	0053 000000000 .	9. Multiply Line 7 by Line	0059 000000000 .
5. Qualifying tax liability owed to the	0054 000000000 .	10. Credit. Enter lesser of Line 5	0055 000000000 .

Credit Computation State

11. Filing Status claimed on the other state's return	0061 0	16. Identify the state and ATTACH a copy of the other state's return	0066 XX
12. Enter the number below to identify the person claiming the credit 1. You 2. Spouse 3.	0062 0	17. Virginia income tax	0067 000000000 .
13. Qualifying taxable income on which other state's tax is based	0063 000000000 .	18. Income percentage	0068 000 .0
14. Virginia taxable income	0064 000000000 .	19. Multiply Line 17 by	0069 000000000 .
15. Qualifying tax liability owed to the	0065 000000000 .	20. Credit. Enter lesser of Line 15 or 19	0070 000000000 .

Credit Computation State

21. Filing Status claimed on the other state's return	0071 0	26. Identify the state and ATTACH a copy of the other state's return	0076 XX
22. Enter the number below to identify the person claiming the credit 1. You 2. Spouse 3.	0072 0	27. Virginia income tax	0077 000000000 .
23. Qualifying taxable income on which other state's tax is based	0073 000000000 .	28. Income percentage	0078 000 .0
24. Virginia taxable income	0074 000000000 .	29. Multiply Line 27 by	0079 000000000 .
25. Qualifying tax liability owed to the	0075 000000000 .	30. Credit. Enter lesser of Line 25 or 29	0080 000000000 .
		31. Total Credit.	0091 000000000 .

2008 Schedule CR

CREDIT COMPUTATION SCHEDULE - See Page 6 for required attachments.
Attach this to your return. See instructions for other required attachments.

1FIRSTNAME12 I 1LASTNAME15XXXXSUF



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PART I – MAXIMUM NONREFUNDABLE CREDITS

- 1 Enter the total tax computed on your return less the total of Spouse Tax Adjustment, Credit for Low Income Individuals or VA Earned Income Credit and Credit for Tax Paid to Another State. The maximum nonrefundable credits allowable on Line 107 of Schedule CR may not exceed this amount. 1

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PART II – ENTERPRISE ZONE ACT CREDIT

- 2 Credit allowable this year from Form 301 (attach Form 301)..... 2

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PART III – NEIGHBORHOOD ASSISTANCE ACT CREDIT

- 3 Authorized amount of Neighborhood Assistance Act Credit 3

- 4 Carryover credit from prior year(s) [attach computation] 4

- 5 Add Line 3 and Line 4..... 5

- 6 Credit allowable this year:

Line 5 or balance of maximum credit available, whichever is less 6

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- 7 Carryover credit to next year: Line 5 less Line 6 (applicable only if within 5 year carryover period)..... 7

PART IV – RECYCLABLE MATERIALS PROCESSING EQUIPMENT CREDIT

- 8 Enter 10% of qualifying recyclable equipment cost 8

- 9 Carryover credit from prior year(s) [attach computation] 9

- 10 Add Lines 8 and 9 10

- 11 Enter 40% of tax per return 11

- 12 Maximum recyclable materials processing equipment credit.
Line 10 or Line 11, whichever is less 12

- 13 Credit allowable this year: Line 12 or balance of maximum credit available, whichever is less 13

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- 14 Carryover credit to next year: Line 10 less Line 13 (applicable only if within 10 year carryover period) 14

PART V – CONSERVATION TILLAGE EQUIPMENT CREDIT

- 15 Enter 25% of qualifying property cost or \$4,000, whichever is less 15

- 16 Carryover credit from prior year(s) [attach computation] 16

- 17 Add Line 15 and Line 16..... 17

- 18 Credit allowable this year: Line 17 or balance of maximum credit available, whichever is less 18

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- 19 Carryover credit to next year: Line 17 less line 18 (applicable only if within 5 year carryover period) 19

PART VI – FERTILIZER AND PESTICIDE APPLICATION EQUIPMENT CREDIT

- 20 Enter 25% of current qualifying equipment cost or \$3,750, whichever is less 20

- 21 Carryover credit from prior year(s) [attach computation] 21

- 22 Add Line 20 and Line 21..... 22

- 23 Credit allowable this year: Line 22 or balance of maximum credit available, whichever is less 23

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- 24 Carryover credit to next year: Line 22 less Line 23 (applicable only if within 5 year carryover period) 24

PART VII – RENT REDUCTION PROGRAM CREDIT

- 25 Enter 50% of qualifying rent reductions 25

0051

- 26 Carryover credit from prior year(s) [attach computation] 26

0052

- 27 Add Line 25 and Line 26..... 27

0053

- 28 Credit allowable this year: Line 27 or balance of maximum credit available, whichever is less 28

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- 29 Carryover credit to next year: Line 27 less Line 28 (applicable only if within 5 year carryover period) 29

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PART VIII – CLEAN-FUEL VEHICLE AND VEHICLE EMISSIONS TESTING EQUIPMENT**Clean-fuel vehicle and qualified electric vehicle credit**

30 **EXPIRED** 30 ~~_____~~

31 Carryover credit from prior year(s) [attach computation] 31 _____

32 Add Lines 30 and 31 32 _____

33 Line 32 or balance of maximum credit available, whichever is less 33 00000000.

34 Carryover credit to next year: Line 32 less Line 33 (applicable only
if within 5 year carryover period) 34 _____

Vehicle emissions testing equipment credit

35 Enter 20% of the purchase or lease price paid during the year for
qualified vehicle emissions testing equipment 35 _____

36 Carryover credit from prior year(s) [attach computation] 36 _____

37 Add Line 35 and Line 36 37 _____

38 Enter the amount from Line 37 or the balance of maximum credit
available, whichever is less 38 00000000.

39 Carryover credit to next year: Line 37 less Line 38 (only if within
5 year carryover period) 39 _____

PART IX – MAJOR BUSINESS FACILITY JOB TAX CREDIT

40a **Credit amount authorized by the Department of Taxation** 40a _____

40 **Credit allowable this year:** Line 40a or the balance of the maximum
credit available, whichever is less 40 00000000.

41 Carryover credit to next year. Compute on Form 304 if within the 10 year
carryover period (Line 40a less Line 40) 41 _____

PART X – FOREIGN SOURCE RETIREMENT INCOME TAX CREDIT

42 Qualifying taxable income on which the tax in the foreign
country is based 42 _____

43 Virginia taxable income. See instructions 43 _____

44 Qualifying tax paid to the foreign country.
Enter name of country: 44 _____

45 Virginia income tax. See instructions 45 _____

46 Income percentage. Divide Line 42 by Line 43. Compute to one decimal
place, not to exceed 100%. For example, 0.3163 becomes 31.6% 46 _____

47 Multiply Line 45 by Line 46 47 _____

48 **Credit allowable this year:** Enter the lesser of Line 44 or Line 47,
not to exceed the balance of maximum credit available 48 00000000.

PART XI – HISTORIC REHABILITATION TAX CREDIT

49 Enter the amount of eligible expenses (attach certificate) 49 _____

50 Multiply the amount on Line 49 by 25% 50 _____

51 Carryover credit from prior year(s) [attach computation] 51 _____

52 Add Line 50 and Line 51 52 _____

53 **Credit allowable this year:** Enter the amount from Line 52 or the
balance of maximum credit available, whichever is less 53 00000000.

54 Carryover credit to next year:
Line 52 less Line 53. (10 year carryover period) 54 _____



1FIRSTNAME12 I 1LASTNAME15XXXX SUF

PART XII – DAY-CARE FACILITY INVESTMENT TAX CREDIT

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55 Enter 25% of eligible expenses, not to exceed \$25,000 55 0056

56 Carryover credit from prior year(s) [attach computation] 56 0057

57 Add Line 55 and Line 56 57 0058

58 **Credit allowable this year:** Enter the amount from Line 57 or the balance of maximum credit available, whichever is less 58

59 Carryover credit to next year: Line 57 less Line 58. (3 year carryover period. See instructions for limitations) 59 0060

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PART XIII – LOW-INCOME HOUSING CREDIT

60 Enter allowable credit (attach certification form) 60 0061

60a Carryover credit from prior year(s) [attach computation] 60a 0062

60b Add Line 60 and Line 60a 60b 0063

61 **Credit allowable this year:** Enter amount from Line 60b or the balance of maximum credit available, whichever is less 61

62 Carryover credit to next year: Line 60b less Line 61 (5 year carryover period) 62 0065

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PART XIV – AGRICULTURAL BEST MANAGEMENT PRACTICES TAX CREDIT

63 Enter 25% of qualified expenditures, not to exceed \$17,500 (attach certificate) 63

64 Carryover credit from prior year(s) [attach computation] 64

65 Add Line 63 and Line 64 65

66 **Credit allowable this year:** Enter amount from Line 65 or the balance of maximum credit available, whichever is less 66

67 Carryover credit to next year: Line 65 less Line 66. (5 year carryover period.) 67

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PART XV – QUALIFIED EQUITY AND SUBORDINATED DEBT INVESTMENTS TAX CREDIT

	You		Spouse
68	Credit amount of qualified equity and subordinated Debt Investments Tax Credit authorized by the Virginia Department of Taxation 68A	<u>0066</u>	B <u>0117</u>
69	Carryover credit from prior year(s) [attach computation] 69A	<u>0067</u>	B <u>0118</u>
70	Add Lines 68 and 69 70A	<u>0068</u>	B <u>0119</u>
71	Credit allowable this year: Enter the amount on Line 70A and/or 70B or the balance of maximum credit available, whichever is less (not to exceed \$50,000 per taxpayer) Your Credit 71A		
	Be sure to claim the proper credit on the total lines Spouse Credit 71B		
72	Carryover to next year: Line 70 less Line 71 (15 year carryover period) 72A	<u>0070</u>	B <u>0121</u>

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PART XVI – WORKER RETRAINING TAX CREDIT

73 Enter amount of worker retraining tax credit authorized by the Virginia Department of Taxation 73 0071

74 Carryover credit from prior year(s) [attach computation] 74 0072

75 Add Line 73 and Line 74 75 0073

76 **Credit allowable this year:** Enter the amount from Line 75 or the balance of maximum credit available, whichever is less 76

77 Carryover credit to next year: Line 75 less Line 76 (3 year carryover period) 77 0075

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PART XVII – WASTE MOTOR OIL BURNING EQUIPMENT CREDIT

78 Enter 50% of the purchase price paid during the taxable year for equipment used exclusively for burning waste motor oil at your facility 78

79 **Credit allowable this year:** Enter the amount from Line 78 up to \$5,000 not to exceed balance of maximum credit available 79

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2008 Schedule CR page 4

See Page 6 for required attachments.

1FIRSTNAME12 I 1LASTNAME15XXXX SUF



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PART XVIII – CREDIT FOR PURCHASE OF LONG-TERM CARE INSURANCE**Months Covered**

Enter the date policy was issued to you. Issue date must be

on or after 1/01/2006. 0082

You

00 0122

Enter the date policy was issued to your spouse. Issue date must be

on or after 1/01/2006. 0083

Spouse

00 0123

- 80 If the policy for which you are claiming the credit was purchased prior to 2008, enter the amount of the premiums paid for the first 12 months of coverage. If the policy was purchased on or after

1/1/08, skip to line 81.....80 0076

80a Multiply Line 80 by 15% (.15).80a 0077

80b Enter total amount of credits claimed for this policy in prior years.80b 0113

- 80c Subtract Line 80b from Line 80a. This is the maximum amount of credit that you may claim for 2008. If Line 80b is equal to Line 80a, you may no longer claim this credit for this policy.80c 0114

81 Enter the amount premium paid in 2008.81 0078

81a Multiply Line 81 by 15% (.15)81a 0115

81b Enter the amount from Line 80c (if completed) or Line 81a, whichever is less81b 0131

81c Enter carryover from prior year(s) [attach computation]81c 0116

82 Add Lines 81b and 81c.....82 0079

- 83 **Credit allowable this year:** Enter the amount from Line 82 or the balance of maximum credit available, whichever is less.83

84 Carryover credit to next year: Line 82 minus Line 83
(5 year carryover period)84 0081

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PART XIX – BIODIESEL AND GREEN DIESEL FUELS TAX CREDIT

- 85 Enter the amount of biodiesel and green diesel fuels tax authorized by the Virginia Department of Taxation or the amount transferred to you in 2008.....85

86 Carryover credit from prior year(s) [attach computation].....86

87a Add Lines 85 and 86.....87a

87b Enter the total credit transferred to others in 200887b

87c Subtract Line 87b from Line 87a87c

- 88 Credit allowable this year: Enter the amount from Line 87c or the balance of maximum credit available, whichever is less88

89 Carryover credit to next year: Line 87c less Line 88
(3 year carryover period)89

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PART XX – LIVABLE HOME TAX CREDIT (formerly Home Accessibility Credit)

90 Enter the amount of the Livable Home Tax Credit authorized by the Department of Housing and Community Development90 0092

91 Carryover credit from prior year(s) [attach computation].....91 0093

92 Add Line 90 and Line 91.....92 0094

- 93 **Credit allowable this year:** Enter the amount on Line 92 or the balance of maximum credit available, whichever is less93

94 Carryover credit to next year: Line 92 less Line 93
(5 year carryover period)94 0096

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PART XXI – RIPARIAN WATERWAY BUFFER CREDIT

95 Enter the amount of Riparian Waterway Buffer tax credit authorized by the Virginia Department of Forestry (attach certification).....95 0097

96 Carryover credit from prior year(s) [attach computation].....96 0098

97 Add Line 95 and Line 96.....97 0099

- 98 **Credit allowable this year:** Enter the amount on Line 97 or the balance of maximum credit available, whichever is less98

99 Carryover credit to next year: Line 97 less Line 98
(5 year carryover period)99 0101

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1FIRSTNAME12 I 1LASTNAME15XXXX SUF

PART XXII – LAND PRESERVATION TAX CREDIT

	You	Spouse	
100 Credit amount originating in 2008 or the amount of credit transferred to you in 2008100A	0102	B 0124	000000000
101 Carryover credit from prior year(s) [attach computation] 101A	0103	B 0125	
101a Add Lines 100 and 101 101aA	0104	B 0126	
101b Total credit transferred to others in 2008 ...101bA	0105	B 0127	
102 Subtract Line 101b from Line 101a102A	0106	B 0128	
103 Credit allowable this year: Enter the amount from Line 102A and/or 102B or the balance of maximum credit available, whichever is less (not to exceed \$100,000 per taxpayer). Your credit 103A			00000000 . 0107
Be sure to claim the proper credit on the total lines		Spouse's credit 103B	00000000 . 0129
104 Carryover credit to next year: Line 102 less Line 103 104A	0108	B 0130	

PART XXIII – POLITICAL CONTRIBUTIONS CREDIT

105 Enter 50% of the amount of eligible political contributions. Credit is limited to \$25 for individuals or \$50 for married filing jointly105	0109	
106 Credit allowable this year: Enter the amount on line 105 or the balance of maximum credit available, whichever is less 106		00 . 0110

PART XXIV – TOTAL NONREFUNDABLE CREDITS

107 Add Lines 2, 6, 13, 18, 23, 28, 33, 38, 40, 48, 53, 58, 61, 66, 71A, 71B, 76, 79, 83, 88, 93, 98, 103A, 103B and 106. If you have claimed more than the maximum allowed nonrefundable credits, see instructions. 107		00000000 . 0111
--	--	------------------------

**PART XXV – VIRGINIA COAL EMPLOYMENT AND PRODUCTION INCENTIVE and
COALFIELD EMPLOYMENT ENHANCEMENT TAX CREDITS**

108 100% Coalfield Employment Enhancement and/or Virginia Coal Employment and Production Incentive Tax Credits from Line 1 of your 2008 Schedule 306B..... 108		00000000 .
108a 25% Coalfield Employment Enhancement Tax Credit from Line 2 of your 2008 Schedule 306B 108a		00000000 .
109 Full credit: Enter amount from your 2008 Form 306, Line 12a 109		00000000 .
109a Full credit: Enter amount from your 2008 Form 306, Line 12b 109a		00000000 .
110 85% Credit: Enter amount from your 2008 Form 306, Line 13a 110		00000000 .
110a 90% Coalfield Credit: Enter amount from your 2008 Form 306, Line 13b 110a		00000000 .
111 Total Coal Related Tax Credits allowable this year: Add Lines 109, 109a, 110 and 110a111		00000000 .
112 2008 Coalfield Employment Enhancement Tax Credit earned to be used when completing your 2011 return: Enter the amount from your 2008 Form 306, Line 11 112		00000000 .

PART XXVI – TOTAL REFUNDABLE CREDITS

113 Reserved for future use. 113		
114 Refundable total Coalfield Employment Enhancement and/or Virginia Coal Employment and Production Incentive Tax Credits from Line 111..... 114		00000000 .
115 Enter the total of Line 113 and Line 114..... 115		00000000 .

PART XXVII – TOTAL CURRENT YEAR CREDITS

116 Total credits allowable this year. Enter the total of Line 107 and Line 115 here and on Line 23 of Form 760, Line 18g of Form 760PY or Line 19g of Form 763..... 116		00000000 . 0112
--	--	------------------------

Schedule CR Attachment --
Credit for Long Term Care Insurance

PRIMARY

SPOUSE

0084
MMDDYYYY

0085
MMDDYYYY

Date of first policy premium pymt for tax year

0086
MMDDYYYY

0087
MMDDYYYY

Date of last policy premium pymt for tax year

0088
000000000000.

0089
000000000000.

Total premiums paed for tax year

0090

0091

Policy Number

MMMMMMMMMMMMMMMMMMMMMMMMMMMM

MMMMMMMMMMMMMMMMMMMMMMMMMMMM

Overflow Statement

Deductions

0050 000	0051000000000000 .0052000	0053000000000000 .0109 000
0054 000	0055000000000000 .0056000	0057000000000000 .0113 000
0058 000	0059000000000000 .0060000	0061000000000000 .0117 000
0062 000	0063000000000000 .0064000	0065000000000000 .0121 000
0066 000	0067000000000000 .0068000	0069000000000000 .0125 000
0070 000	0071000000000000 .0072000	0073000000000000 .0129 000
Total		0074000000000000 .

Deductions -- PY Status 4 Col A ONLY

0110000000000000 .0111000	0112000000000000 .
0114000000000000 .0115000	0116000000000000 .
0118000000000000 .0119000	0120000000000000 .
0122000000000000 .0123000	0124000000000000 .
0126000000000000 .0127000	0128000000000000 .
0130000000000000 .0131000	0132000000000000 .
Total	0133000000000000 .

Subtractions

0168 00	0169000000000000 .017000	0171000000000000 .0243 00
0172 00	0173000000000000 .017400	0175000000000000 .0247 00
0176 00	0177000000000000 .017800	0179000000000000 .0251 00
0180 00	0181000000000000 .018200	0183000000000000 .0255 00
0184 00	0185000000000000 .018600	0187000000000000 .0259 00
0188 00	0189000000000000 .019000	0191000000000000 .0263 00
0192 00	0193000000000000 .019400	0195000000000000 .0267 00
0196 00	0197000000000000 .019800	0199000000000000 .0271 00
0200 00	0201000000000000 .020200	0203000000000000 .0275 00
0204 00	0205000000000000 .020600	0207000000000000 .0279 00
Total		0208000000000000 .

Subtractions -- PY Status 4 Col A ONLY

0244000000000000 .024500	0246000000000000 .
0248000000000000 .024900	0250000000000000 .
0252000000000000 .025300	0254000000000000 .
0256000000000000 .025700	0258000000000000 .
0260000000000000 .026100	0262000000000000 .
0264000000000000 .026500	0266000000000000 .
0268000000000000 .026900	0270000000000000 .
0272000000000000 .027300	0274000000000000 .
0276000000000000 .027700	0278000000000000 .
0280000000000000 .028100	0282000000000000 .
Total	0283000000000000 .

Additions

0318 00	0319000000000000 .032000	0321000000000000 .0408 00
0322 00	0323000000000000 .032400	0325000000000000 .0412 00
Total		0326000000000000 .0416 00
		0420 00
		0424 00
		0428 00
		0432 00
0361 00	0362000000000000 .036300	0364000000000000 .0436 00
0365 00	0366000000000000 .036700	0368000000000000 .0440 00
0369 00	0370000000000000 .037100	0372000000000000 .0444 00
Total		0373000000000000 .

Contributions from Refund

0409000000000000 .041000	0411000000000000 .
0413000000000000 .041400	0415000000000000 .
0417000000000000 .041800	0419000000000000 .
0421000000000000 .042200	0423000000000000 .
0425000000000000 .042600	0427000000000000 .
0429000000000000 .043000	0431000000000000 .
0433000000000000 .043400	0435000000000000 .
0437000000000000 .043800	0439000000000000 .
0441000000000000 .044200	0443000000000000 .
0445000000000000 . Total	0446000000000000 .

Contributions from Refund OR Tax Payment

Public School Foundations

0481 000000	0482 0000000000 .0483000000	0484 0000000000 .0485000000	0486 0000000000 .0487000000	0488 0000000000 .
0489 000000	0490 0000000000 .0491000000	0492 0000000000 .0493000000	0494 0000000000 .0495000000	0496 0000000000 .
0497 000000	0498 0000000000 .0499000000	0500 0000000000 .0501000000	0502 0000000000 .0503000000	0504 0000000000 .
0505 000000	0506 0000000000 .0507000000	0508 0000000000 .0509000000	0510 0000000000 .0511000000	0512 0000000000 .
0513 000000	0514 0000000000 .0515000000	0516 0000000000 .0517000000	0518 0000000000 .0519000000	0520 0000000000 .
0521 000000	0522 0000000000 .0523000000	0524 0000000000 .0525000000	0526 0000000000 .0527000000	0528 0000000000 .
0529 000000	0530 0000000000 .0531000000	0532 0000000000 .0533000000	0534 0000000000 .0535000000	0536 0000000000 .
0537 000000	0538 0000000000 .0539000000	0540 0000000000 .0541000000	0542 0000000000 .0543000000	0544 0000000000 .
0545 000000	0546 0000000000 .0547000000	0548 0000000000 .0549000000	0550 0000000000 .0551000000	0552 0000000000 .
0553 000000	0554 0000000000 .0555000000	0556 0000000000 .0557000000	0558 0000000000 .0559000000	0560 0000000000 .
0561 000000	0562 0000000000 .0563000000	0564 0000000000 .0565000000	0566 0000000000 .0567000000	0568 0000000000 .
0569 000000	0570 0000000000 .0571000000	0572 0000000000 .0573000000	0574 0000000000 .0575000000	0576 0000000000 .
0577 000000	0578 0000000000 .0579000000	0580 0000000000 .0581000000	0582 0000000000 .0583000000	0584 0000000000 .
0585 000000	0586 0000000000 .0587000000	0588 0000000000 .0589000000	0590 0000000000 .0591000000	0592 0000000000 .
0593 000000	0594 0000000000 .0595000000	0596 0000000000 .0597000000	0598 0000000000 .0599000000	0600 0000000000 .
0601 000000	0602 0000000000 .0603000000	0604 0000000000 .0605000000	0606 0000000000 .0607000000	0608 0000000000 .
0609 000000	0610 0000000000 .0611000000	0612 0000000000 .0613000000	0614 0000000000 .0615000000	0616 0000000000 .
0617 000000	0618 0000000000 .0619000000	0620 0000000000 .0621000000	0622 0000000000 .0623000000	0624 0000000000 .
0625 000000	0626 0000000000 .0627000000	0628 0000000000 .0629000000	0630 0000000000 .0631000000	0632 0000000000 .
0633 000000	0634 0000000000 .0635000000	0636 0000000000 .0637000000	0638 0000000000 .0639000000	0640 0000000000 .
0641 000000	0642 0000000000 .0643000000	0644 0000000000 .0645000000	0646 0000000000 . Total	0647 0000000000 .

2008 VIRGINIA Schedule VK-1 (Form 502) Owner's Share of Income And Virginia Modifications And Credits



Check If -

☐ Final

☐ Amended Return

Check Here if Owner is Participating in an Individual Unified Nonresident Return ☐

Owner Information

Name	0058	FEIN or SSN	0057
Address	0059		
Address	0060		
City or Town, State And ZIP Code	0061 0062 0063		

Pass-Through Entity (PTE) Information

Name	0050	FEIN	0056
Address	0051	Tax Year End Date	
Address	0052		
City or Town, State And ZIP Code	0053 0054 0055		

Additional Owner Information

- a. Date Owner Acquired Interest In The Pass-Through Entity (MM/DD/YYYY) / / ●
- b. Owner's Entity Type (Enter code; see instructions)..... ●
- c. Owner's Participation Type (Enter code; see instructions)..... ●
- d. Owner's Participation Percentage (Example: 47.35% - see instructions.) % ●
- e. Amount Withheld by PTE for Owner 0064 ●
- f. If Owner or Entity is exempt from withholding enter exemption code (see instructions) ●

Distributive or Pro Rata Income and Deductions

See instructions.

1. Total of Taxable Income Amounts 1.00 ●
2. Total of Deductions 2.00 ●
3. Tax-exempt Interest Income 3.00 ●

Allocation and Apportionment

4. Income Allocated To Virginia (Owner's Share From PTE's Schedule 502A, Part A, Line 2) 4.00 ●
5. Income Allocated Outside Of Virginia (Owner's Share From PTE's Schedule 502A, Part A, Line 3e) 5.00 ●
6. Apportionable Income (Owner's Share From PTE's Schedule 502A, Part A, Line 4) 6.00 ●
7. Virginia Apportionment Percentage (From PTE's Schedule 502A, Part B or Part C or 100%) 7. % ●

Virginia Additions - Owner's Share

8. Fixed-date Conformity - Depreciation 8.00
9. Fixed-date Conformity - Other 9.00
10. Net Income Tax Or Other Tax Used As A Deduction In Determining Taxable Income (See Instructions) 10.00
11. Interest On Municipal Or State Obligations Other Than From Virginia 11.00
12. Other additions (see instructions for addition codes)
- | Code | Amount | Code | Amount |
|------|--------------------------|------|--------------------------|
| 12a | <input type="text"/> .00 | 12b | <input type="text"/> .00 |
| 12c | <input type="text"/> .00 | 12d | <input type="text"/> .00 |
13. Total additions (add lines 8-11 and 12a-12d) 13.00 ●

Virginia Subtractions - Owner's Share

14. Fixed-date Conformity - Depreciation 14.00
15. Fixed-date Conformity - Other 15.00
16. Income From Obligations Of The United States 16.00
17. Other subtractions (see instructions for subtraction codes)
- | Code | Amount | Code | Amount |
|------|--------------------------|------|--------------------------|
| 17a | <input type="text"/> .00 | 17b | <input type="text"/> .00 |
| 17c | <input type="text"/> .00 | 17d | <input type="text"/> .00 |
18. Total Subtractions (Add lines 14-16 and 17a-17d) 18.00 ●

2008

Va. Schedule VK-1

Page 2

Owner FEIN or SSN _____

PTE FEIN _____



SECTION C - Virginia Tax Credits

Nonrefundable Credits

1. State Income Tax Paid (See instructions)	1.	_____	.00
2. Neighborhood Assistance Act Credit	2.	_____	.00
3. Enterprise Zone Act General Tax Credit	3.	_____	.00
4. Enterprise Zone Act Zone Investment Tax Credit	4.	_____	.00
5. Reserved for future use	5.	_____	.00
6. Conservation Tillage Equipment Credit	6.	_____	.00
7. Bio-Diesel Credit	7.	_____	.00
8. Fertilizer & Pesticide Application Equipment Credit	8.	_____	.00
9. Recyclable Materials Processing Equipment Credit	9.	_____	.00
10. Rent Reduction Program Credit	10.	_____	.00
11. Vehicle Emissions Testing Equipment Credit	11.	_____	.00
12. Major Business Facility Job Tax Credit	12.	_____	.00
13. Clean Fuel Vehicle Job Creation Tax Credit	13.	_____	.00
14. Day-care Facility Investment Tax Credit	14.	_____	.00
15. Low-income Housing Tax Credit	15.	_____	.00
16. Agricultural Best Management Practices Tax Credit	16.	_____	.00
17. Worker Retraining Credit	17.	_____	.00
18. Waste Motor Oil Burning Equipment Credit	18.	_____	.00
19. Riparian Forest Buffer Protection For Waterways	19.	_____	.00
20. Virginia Coal And Production Incentive Tax Credit	20.	_____	.00
21. Enter the amount of credit assigned to another party	21.	_____	.00
22. Virginia Coal and Production Incentive Tax Credit available for use by owner (Subtract line 21 from line 20) . . .	22.	_____	.00
23. Historic Rehabilitation Tax Credit	23.	_____	.00
24. Land Preservation Tax Credit	24.	_____	.00
25. Qualified Equity & Subordinated Debt Investments Tax Credit	25.	_____	.00
26. Total Nonrefundable credits (Total lines 1-19 and 22-25).	26.	_____	.00

Refundable Credits

27. 100% Coalfield Employment Enhancement and/or Virginia Coal Employment and Production Incentive Tax Credits from Line 1 of your 2008 Schedule 306B	27.	_____	.00
28. 25% Coalfield Employment Enhancement Tax Credit from Line 2 of your 2008 Schedule 306B	28.	_____	.00
29. Full credit: Enter amount from 2008 Form 306, Line 12a	29.	_____	.00
30. Full credit: Enter amount from your 2008 Form 306, line 12b	30.	_____	.00
31. 85% Credit: Enter amount from 2008 Form 306, line 13a	31.	_____	.00
32. 90% Credit: Enter amount from your 2008 Form 306, line 13b	32.	_____	.00
33. Total Coal Related Tax Credits allowable this year: Add Lines 29, 30, 31 and 32	33.	_____	.00
34. 2008 Coalfield Employment Enhancement Tax Credit earned to be used when completing your 2011 return. Enter amount from your 2008 Form 306, Line 11	34.	_____	.00

Notice

You have received this Schedule VK-1 because the above named Pass-Through Entity (PTE) earned income from Virginia sources and has passed through to you a portion of that Virginia source income based on your ownership of the PTE. A copy of this schedule has been filed with the Virginia Department of Taxation. Everyone who receives Virginia source income is subject to taxation by Virginia regardless of state of residency or domicile. You may be required to file a Virginia tax return even though you may be a nonresident individual or a business domiciled outside of Virginia. To determine if you are required to file a Virginia income tax return, consult your tax professional. Information and forms may be obtained at www.tax.virginia.gov, or call the Virginia Department of Taxation at 804-367-8031 (individuals) or 804-367-8037 (businesses).

2008
760PY

STAPLE HERE

Virginia Part-Year Resident Income Tax Return

Due May 1, 2009



Check Applicable Boxes:

- 315-10** ☐ Amended Return
- Check if Result of NOL ☐
- 305-29** ☐ Fixed Date **315-11** Conformity Modifications
- 305-16** ☐ Qualifying Farmer, Fisherman or Merchant Seaman
- 305-17** ☐ Overseas on Due Date
- 305-18** ☐ Coalfield Employment Enhancement Tax Credit Earned in 2008
- 315-12** ☐ Pass Through Withholding (Attach Sch. VK-1)

Attach a copy of federal return and other required attachments

Your First Name 070-1	MI 070-2	Last Name 060-1	Suffix 060-3	Your Social Security Number •B 003
Spouse's First Name (if filing status 2 or 4) 070-3	MI 070-4	Last Name 065-1	Suffix 065-3	Spouse's Social Security Number •A 055
Present Home Address (Number and Street, or Rural Route) 075-1 080-1				Earned Income Credit Claimed on Federal Return 315-9 <input type="checkbox"/> \$ 350 .00
City, Town or Post Office, and State 085-1		State 095-1	ZIP Code 100-1	
Name of Virginia City or County Where You Were a Resident on Jan. 1, 2009 IMPORTANT 110-2 110-3 <input type="checkbox"/> City or <input type="checkbox"/> County 105				Locality Code from Instructions • 110-1

Dates of Residence in Virginia in 2008:

YOU - From **310-1** / /2008 To **310-2** / /2008
month/day/year month/day/year

SPOUSE - From **310-3** / /2008 To **310-4** / /2008
month/day/year month/day/year

FILING STATUS (CHECK ONLY ONE)

- 305-3** 1 ☐ **Single** (Claiming federal Head of Household? YES ☐ **305-4**)
- 305-3** 2 ☐ **Married, Filing Joint Return**
(Even if only one had income)
- 305-3** 3 ☐ **Married, Filing Separate Returns**
(Enter spouse's SSN above)
Spouse's full name _____
- 305-3** 4 ☐ **Married, Filing Separately** Column B: Yourself
on this **Combined Return** Column A: Spouse

If both husband and wife had income, using Filing Status 4 may result in less tax than Filing Status 2 (see instructions).

EXEMPTIONS (Enter Number)

You	305-8 Dependents	Total Section 1	65 or over	Blind	Total Section 2
305-5 1 + 305-8 = 320-7	X \$930 =	305-6	305-7	320-8	X \$800 =
305-5 2 + 305-8 = 320-7	X \$930 =	305-6	305-7	320-8	X \$800 =
305-5 1 + 305-8 = 320-7	X \$930 =	305-6	305-7	320-8	X \$800 =
305-5 1 + 305-8 = 320-7	X \$930 =	305-6	305-7	320-8	X \$800 =
305-10 1 + 305-13 = 320-9	X \$930 =	305-11	305-12	320-10	X \$800 =

Add the Total of Section 1 plus the Total of Section 2. Use the sum when completing Line 12.

5 Dependent on Another's Return (See the instructions for Line 11.)	305-15 <input type="checkbox"/>	5 •	A Spouse Use only when Filing Status 4 is checked.	B Yourself For use by all other filers.
6 ADJUSTED GROSS INCOME (from Line 32, Col. A1 and/or B1, Part I, on Page 2)	6		310-6 00	310-5 00
7 Additions from Line 36, Part II, on Page 2	7		310-8 00	310-7 00
8 Subtotal (add Lines 6 and 7)	8		315-2 00	315-1 00
9 Subtractions from Line 45, Part III, on Page 2	9		320-3 00	315-8 00
10 VIRGINIA ADJUSTED GROSS INCOME (subtract Line 9 from Line 8)	10		320-4 00	320-2 00
11 (a) Standard Deduction from Line 46(e), Part IV, on Page 2	11(a)		355 00	370 00
(b) Itemized Deductions from Line 47(c), Part V, on Page 2	OR 11(b)		365 00	360 00
12 Prorated Exemption Amount (See instruction to prorate using the Ratio Schedule)	12		380 00	375 00
13 Deductions (Sch. NPY, Part II, Line 2)	13		390 00	385 00
14 Subtotal (add Lines 11(a) or 11(b), 12 and 13)	14		400 00	395 00
15 Virginia Taxable Income (subtract Line 14 from Line 10)	15		410 00	405 00
16 Income Tax: From Tax Table or Tax Rate Schedule	16		585 00	425 00
17 TOTAL TAX (add column A and column B, Line 16)	17			445 00
18 (a) Your Virginia Income Tax Withheld (Attach Forms W-2, W-2G, 1099 and VK-1)	18(a)			450 00
(b) Spouse's Virginia Income Tax Withheld (Attach Forms W-2, W-2G, 1099 and VK-1)	(b)			455 00
(c) Combined 2008 Estimated Tax Payments (Include credit from 2007)	(c)			465 00
(d) Extension Payment - Form 760IP	(d)			470 00
(e) Tax Credit for Low Income Individuals or VA Earned Income Credit from Schedule NPY	(e)			475 00
(f) Credit for Tax Paid to Another State from Schedule NPY	(f)			480 00
(g) Credits from attached Schedule CR. If claiming Political Contribution Credit only, also check box. (See instructions)	(g)			485 00
19 TOTAL PAYMENTS AND CREDITS [add Lines 18(a) through (g)]	19			490 00
20 If Line 17 is larger than Line 19, enter the difference. This is the INCOME TAX YOU OWE . Skip to Line 22.	20			495 00
21 If Line 19 is larger than Line 17, enter the difference. This is the OVERPAYMENT AMOUNT	21			500 00
22 Addition to tax, penalty and interest from Schedule NPY, Part V, Line 4	22			505 00
23 Amount of overpayment on Line 21 to be CREDITED TO 2009 ESTIMATED INCOME TAX	23	535	00	510 00
24 Contributions and Consumer's Use Tax from Schedule NPY, part VI, Line 7	24			515 00
25 Add Line 22, Line 23 (Columns A and B) and Line 24	25			520 00
26 If you owe tax on Line 20, add Lines 20 and 25 - OR - If Line 21 is an overpayment and Line 25 is larger than Line 21, enter the difference. This is the AMOUNT YOU OWE . Attach payment	26			525 00
Check here if credit card payment has been made <input type="checkbox"/> 305-19				
27 If Line 21 is larger than Line 25, subtract Line 25 from Line 21. This is the amount to be REFUNDED TO YOU	27			530 00

For Local Use

LTD ☐

For Office Use

Coding

Name

SSN

**PART I - SCHEDULE OF INCOME AND ADJUSTMENTS** (See instructions)

—ALL FILERS MUST COMPLETE THIS SCHEDULE—

ENTER SPOUSE'S INCOME WHEN FILING STATUS 4 IS USED

FOR USE BY ALL OTHER FILERS

	Column A1 Income on Federal Return	Column A2 Income While Virginia Resident	Column A3 Income While NOT Virginia Resident	Column B1 Income on Federal Return	Column B2 Income While Virginia Resident	Column B3 Income While NOT Virginia Resident
28 Income:						
(a) Wages, salaries, tips and other compensation.....28(a)	755 00	825 00	895 00	720 00	790 00	860 00
(b) Interest and dividends.....(b)	760 00	830 00	900 00	725 00	795 00	865 00
(c) Pension and other income (attach explanation).....(c)	765 00	835 00	905 00	730 00	800 00	870 00
29 Gross income [add Lines 28 (a), (b) and (c)].....29	770 00	840 00	910 00	735 00	805 00	875 00
30 Adjustments to income: moving expenses.....30	775 00	845 00	915 00	740 00	810 00	880 00
31 Other income adjustments (attach explanation).....31	780 00	850 00	920 00	745 00	815 00	885 00
32 Adjusted gross income (Line 29 less Lines 30 and 31)*.....32	785 00	855 00	925 00	750 00	820 00	890 00
(a) Net fixed date conformity modifications.....(a)	0055 00	0053 00	0051 00	0054 00	0052 00	0050 00
(b) Fixed date conformity FAGI [add Lines 32 and 32(a)]..(b)	0061 00	0059 00	0057 00	0060 00	0058 00	0056 00

*Enter the amount from Line 32, Col. A1 on Page 1, Line 6 Col. A. Enter the amount from Line 32, Col. B1 on Page 1, Line 6, Col. B.

PART II - ADDITIONS TO FEDERAL ADJUSTED GROSS INCOME**A** Spouse -USE ONLY
when Filing Status 4
is checked**B** Yourself
For use by all
other filers

33 Special fixed date conformity addition.....33	625 00	620 00
34 Interest earned while a Virginia resident on obligations of other states exempt from federal tax.....34	550 00	545 00
35 Other additions to federal adjusted gross income as provided in instructions - Attach explanation.....35	560 00	555 00
36 TOTAL ADDITIONS (add Lines 33 through 35) Enter here and on Line 7 on Page 1.....36	570 00	565 00

PART III - SUBTRACTIONS FROM FEDERAL ADJUSTED GROSS INCOME

37 Special fixed date conformity subtraction.....37	635 00	630 00
38 Age deduction from Sch. NPY, Part I, Line 4.....38	315-4 00	315-3 00
39 State income tax refund or overpayment credit reported as income on your federal return and received while a Virginia resident. (Claim in the same column you reported the income on Line 6.).....39	575 00	315-7 00
40 Income attributable to your period of residence outside Virginia from Part I, Columns A3 and B3, Line 32(b).....40	590 00	580 00
41 Income (interest, dividends or gains) received while a Virginia resident on obligations or securities of the U.S. exempt from state income tax, but not from federal tax.....41	600 00	595 00
42 Social Security and equivalent Tier 1 Railroad Retirement Act benefits reported as taxable income on your federal return and attributable to your period of residence in Virginia.....42	605 00	315-6 00
43 Disability income received while a Virginia resident and reported as wages (or payment in lieu of wages) on account of permanent and total disability 305-39 <input type="checkbox"/> Spouse 305-38 <input type="checkbox"/> You.....43 You cannot claim an Age Deduction on Line 38 and the disability subtraction. See instructions.	615 00	610 00
44 Other subtractions - refer to the instruction book for Other Subtraction Codes		
(a) Enter 2 digit code in box.....44(a)	305-33 00	640 00
(b) Enter 2 digit code in box.....(b)	305-34 00	650 00
(c) Enter 2 digit code in box.....(c)	305-35 00	660 00
45 TOTAL SUBTRACTIONS - (add Lines 37 through 44c). Enter here and on Line 9 on Page 1.....45	675 00	670 00

PART IV - STANDARD DEDUCTION (The standard deduction must be claimed unless itemized deductions were claimed on your federal return - see instructions.)

46 (a) Fixed date conformity Federal ADJUSTED GROSS INCOME (total of Line 32(b), Columns A1 + B1 from Part I above).....46(a)	680 00
(b) Fixed date conformity income attributable to Virginia residence (total of Line 32(b), Columns A2 + B2 from Part I above).....(b)	685 00
(c) Percentage of full standard deduction allowable [amount shown on Line 46(b) divided by amount shown on Line 46(a)]. Enter to only one decimal place (Ex.: 12.2%).....(c)	690 %
(d) Filing Status 1: Enter \$3,000; Filing Status 2 or 4: Enter \$6,000; Filing Status 3: Enter \$3,000.....(d)	695 00
(e) Multiply Line 46(c) by Line 46(d). Enter here and on Line 11(a) on front. If using Filing Status 4, you may allocate this amount between husband and wife, as mutually agreed.....(e)	700 00

PART V - ITEMIZED DEDUCTIONS (If you itemized deductions on your federal return, YOU MUST claim itemized deductions on your Virginia return.)

47 (a) Itemized deductions from Schedule A Worksheet paid while a Virginia resident.....47(a)	705 00
(b) State and local income taxes claimed on Schedule A and included on Line 47(a).....(b)	710 00
(c) Allowable Virginia itemized deductions: Subtract Line 47(b) from Line 47(a). Enter here and on Line 11(b) on Page 1. If using Filing Status 4, you may allocate this amount between husband and wife, as mutually agreed.....(c)	715 00

I (We) authorize the Department of Taxation to discuss this return with my (our) preparer. ☐ 305-24

I (We), the undersigned, declare under penalty of law that I (we) have examined this return and to the best of my (our) knowledge, it is a true, correct and complete return. We agree that filing separately on this combined return makes us jointly and severally liable for the amount of tax shown to be due on this return and any refunds will be made payable to us jointly.

Please Sign Here	Your Signature	Date	<input type="checkbox"/> Check if Deceased	Your Business Phone Number	Home Phone Number
	x	305-40		305-20	115-1
Preparer's Use Only	Spouse's Signature (if filing status 2 or 4 both must sign)	Date	<input type="checkbox"/> Check if Deceased	Spouse's Business Phone Number	
	x	305-41		305-21	
Preparer's Use Only	Preparer's Signature	Date		Preparer's Phone Number	Preparer's FEIN/PTIN/SSN
	x			300-3	050-1 OR 050-2
Preparer's Use Only	Firm's Name (or Yours if Self-Employed)				Code
					305-37

Attach A Complete Copy Of Your Federal Tax Return And All Other Required Virginia Attachments

STAPLE

763

2008

Virginia Nonresident Income Tax Return

Due May 1, 2009



Check Applicable Boxes:

315-10 ☐ Amended Return - Check
If Result Of NOL ☐315-11 ☐ Fixed Date Conformity
Modifications305-29 ☐ Overseas On Due Date305-17 ☐ Qualifying Farmer, Fisher-
man Or Merchant Seaman305-16 ☐ Name(s) And Address
Different Than Shown
On 2007 Virginia Return305-27 ☐ Coalfield Employment305-18 ☐ Enhancement Tax
Credit Earned in 2008315-12 ☐ Pass-Through Withholding
Included With This Return
(Attach Form VK-1)

Attach complete copy of federal tax return and all other required Virginia attachments.

Part-Year Resident: If you or your spouse moved into or out of Virginia in 2008, you may have to use Form 760PY.

Your First Name 070-1	MI 070-2	Last Name 060-1	Suffix 060-3	Your Social Security Number ● 003
Spouse's First Name (Joint Returns Only) 070-3	MI 070-4	Last Name 065-1	Suffix 065-3	Spouse's Social Security Number ● 055
Present Home Address (Number and Street or Rural Route) 075-1				State of Residence ● 305-25
City, Town or Post Office 085-1 095-1			State 305-29	ZIP Code 100-1
Important - Name of Virginia City or County in which principal place of business, employment or income source is located 110-2 110-3				Locality Code from Instructions ● 110-1

Filing Status (Check Only One)

1 ☐ Single305-3 (Did you claim federal head of household? YES ☐)2 ☐ Married, Filing Joint Return (BOTH must have Virginia source income)3 ☐ Married, Spouse Has No Income From Any Source (Enter spouse's SSN above)4 ☐ Married, Filing Separate Returns (Enter spouse's SSN above)

Spouse's full name _____

Spouse's full name _____

EXEMPTIONS

You Dependents

1 + 305-8 = 320-7 X \$930 = \$

2 + 305-8 = 320-7 X \$930 = \$

2 + 305-8 = 320-7 X \$930 = \$

1 + 305-8 = 320-7 X \$930 = \$

Total Section 1

65 or over Blind

305-6 305-7 320-8

305-6 305-7 320-8

305-6 305-7 320-8

305-6 305-7 320-8

Total Section 2

X\$800 = \$

X\$800 = \$

X\$800 = \$

X\$800 = \$

X\$800 = \$

Add the Total of Section 1 plus the Total of Section 2.

Enter the sum on Line 12

5 Dependent On Another's Return (See the instructions for Line 11.)	5 <input type="checkbox"/> ●	Enter whole dollars only.
6 ADJUSTED GROSS INCOME from your federal return (not federal taxable income)	305-15	310-5 00
7 Additions from Line 32, Part I, on Page 2	7	310-7 00
8 Subtotal (Add Line 6 and Line 7)	8	315-1 00
9 Subtractions from Line 40, Part II, on Page 2	9	315-8 00
10 VIRGINIA ADJUSTED GROSS INCOME (Subtract Line 9 from Line 8)	10	320-2 00
11 Standard Deduction from Line 41, Part III, OR Itemized Deductions from Line 44, Part IV on Page 2	11	540 00
12 Enter the Exemption Amount computed above. Enter the sum of the dollar amounts from Sections 1 and 2	12	375 00
13 Deductions (Schedule NPY, Part II Line 2)	13	385 00
14 Subtotal (Add Lines 11, 12 and 13)	14	395 00
15 Taxable income computed as a resident (Subtract Line 14 from Line 10)	15	405 00
16 Percentage from Line 59, Part V, on Page 2 [Enter to one decimal place only. (For ex.: 5.4%)]	16	415 %
17 NONRESIDENT TAXABLE INCOME (Multiply Line 15 by percentage on Line 16)	17	420 00
18 Income Tax: From Tax Table or Tax Rate Schedule	18	425 00
19 (a) Your Virginia income tax withheld (Attach Forms W-2, W-2G, 1099-R and VK-1)	19(a)	450 00
(b) Spouse's Virginia income tax withheld (Attach Forms W-2, W-2G, 1099-R and VK-1)	(b)	455 00
(c) 2008 estimated tax payments (Include credit from 2007)	(c)	465 00
(d) Extension payment - Form 760IP	(d)	470 00
(e) Tax Credit for Low Income Individuals or VA Earned Income Credit from Schedule NPY	(e)	475 00
(f) Credit for tax paid to another state from Schedule NPY, Part IV, Line 8	(f)	480 00
(g) Credits from attached Schedule CR. If claiming Political Contribution Credit only, also check box.	305-36 <input type="checkbox"/> (g)	485 00
20 TOTAL PAYMENTS AND CREDITS [Add Lines 19(a) through (g)]	20	490 00
21 If Line 18 is larger than Line 20, enter the difference. This is the INCOME TAX YOU OWE. Skip to Line 23.	21	495 00
22 If Line 20 is larger than Line 18, enter the difference. This is the OVERPAYMENT AMOUNT	22	500 00
23 Addition to tax, penalty and interest from Schedule NPY, Part V, Line 4	23	505 00
24 Amount of overpayment on Line 22 to be CREDITED TO 2009 ESTIMATED INCOME TAX	24	510 00
25 Contributions from Schedule NPY, Part VI, Line 7	25	515 00
26 Add Line 23, Line 24 and Line 25	26	520 00
27 If you owe tax on Line 21, add Lines 21 and 26 - OR - If Line 22 is an overpayment and Line 26 is larger than Line 22, enter the difference. This is the AMOUNT YOU OWE. Attach payment	27	525 00
➔ Check here if credit card payment has been made <input type="checkbox"/> 305-19		
28 If Line 22 is larger than Line 26, subtract Line 26 from Line 22. This is the amount to be REFUNDED TO YOU	28	530 00

LTD

For Office Use

Coding

Staple Forms W-2, W-2G, 1099-R and VK-1 here.

Staple check or money order here.



Name	SSN
------	-----

PART I - ADDITIONS TO FEDERAL ADJUSTED GROSS INCOME

29	Interest on obligations of other states, exempt from federal income tax, but not state tax	29 ●	545	00
30	Other additions to federal adjusted gross income as provided in instructions (Attach explanation)	30 ●	555	00
31	Special Fixed Date Conformity additions (See instructions)	31 ●	620	00
32	TOTAL ADDITIONS (Add Lines 29, 30 and 31). Enter here and on Line 7 on Page 1	32 ●	565	00

PART II - SUBTRACTIONS FROM FEDERAL ADJUSTED GROSS INCOME (FAGI). Read instructions.

33 Age Deduction: Enter the Adjusted Federal Adjusted Gross Income from Age Deduction Work Sheet, Line 8, if applicable **885**
 For Filing Status 4, enter spouse's birth date **875**

(a) Enter birth date (For Filing Status 2 and 3 both birth dates are required even if only one qualifies for an age deduction.) (a)	(b) Enter Age Deduction (See instructions) (b)
---	--

Col. A - Spouse Month - Day - Year 875 - -	Col. B - You Month - Day - Year 870 - -
315-4 00 ●	315-3 00 ●

(c) Add amounts on line 33(b) above and enter the total on this line..... 33 ● **315-5** 00

34	State income tax refund or overpayment credit reported as income on your federal return	34 ●	315-7	00
35	Income on obligations or securities of the U.S. exempt from state income taxes, but not from federal tax	35 ●	595	00
36	Social Security and equivalent Tier 1 Railroad Retirement Act benefits reported as taxable income on your federal return ...	36 ●	315-6	00
37	Disability income reported as wages (or payments in lieu of wages) on account of 305-39 <input type="checkbox"/> Spouse permanent and total disability 305-38 <input type="checkbox"/> You	37 ●		00

You cannot claim an Age Deduction on Line 33 and the disability subtraction. See instructions.

38	Special Fixed Date Conformity subtractions (See instructions)	38 ●	610	00
39	Other Subtractions - refer to the instruction book for Other Subtraction Codes		630	00

39a	Enter 2 digit code in box	→ 305-33 ●	39a ●	640	00
39b	Enter 2 digit code in box	→ 305-34 ●	39b ●	650	00
39c	Enter 2 digit code in box	→ 305-35 ●	39c ●	660	00

40 TOTAL SUBTRACTIONS (Add Lines 33 thru 39c). Enter here and on Line 9 on Page 1..... 40 ● **670** 00

PART III - STANDARD DEDUCTION (Must be used unless itemized deductions are being claimed on your federal return)

41	Filing Status: 1 = \$3,000; 2 = \$6,000; 3 or 4 = \$3,000; Enter here and on Line 11 on Page 1	41 ●	880	00
----	--	------	-----	----

PART IV - ITEMIZED DEDUCTIONS (If you itemized deductions on your federal return, see Page 16 of the instructions.)

42	Total federal itemized deductions	42 ●	320-5	00
43	State and local income taxes claimed on Schedule A (See instructions if your federal itemized deductions were reduced) 43 ●		320-6	00
44	TOTAL VIRGINIA ITEMIZED DEDUCTIONS (Subtract Line 43 from Line 42). Enter here and on Line 11 on Page 1	44 ●	370	00

PART V - NONRESIDENT ALLOCATION PERCENTAGE SCHEDULE (See instructions)

Enter losses or negative numbers in brackets.		All Sources		Virginia Sources				
45	Wages, salaries, tips, etc.	45	720	00	795	00		
46	Interest income	46	725	00	800	00		
47	Dividends	47	730	00	805	00		
48	Alimony received	48	735	00	810	00		
49	Business income or loss	49	740	00	815	00		
50	Capital gain or loss/capital gain distributions	50	745	00	820	00		
51	Other gains or losses	51	750	00	825	00		
52	Taxable pensions, annuities and IRA distributions	52	755	00				
53	Rents, royalties, partnerships, estates, trusts, S corporations, etc.	53	760	00	830	00		
54	Farm income or loss	54	765	00	835	00		
55	Other income	55	775	00	845	00		
56	Interest on obligations of other states from Line 29	56	780	00	850	00		
57	Lump-sum distributions/accumulation distributions included on Line 30	57	785	00	855	00		
58	TOTAL - Add Lines 45 through 57 and enter each column total here	58	790	00	860	00		
59	Nonresident allocation percentage - Divide Line 58, Column B, by Line 58, Column A. (Compute percentage to one decimal place, showing no more than 100% but not less than 0%. Example: 5.4%). ENTER here and on Line 16 on Page 1					59	865	%

I (We) authorize the Department of Taxation to discuss this return with my (our) preparer. **305-24**

I (We), the undersigned, declare under penalty provided by law that I (we) have examined this return and to the best of my (our) knowledge, it is a true, correct and complete return.

Please Sign Here	Your Signature X	Date 305-40	<input type="checkbox"/> Check if deceased	Your Business Phone Number ● 305-20	Your Home Phone Number ● () 115-1
	Spouse's Signature (If a joint return, both must sign) X	Date 305-41	<input type="checkbox"/> Check if deceased	Spouse's Business Phone Number ● 305-21	EIC Claimed on federal return ● <input type="checkbox"/> 315-9 350
Preparer's Use Only	Preparer's Signature X	Date		Preparer's Phone Number 300-3	Preparer's FEIN/PTIN/SSN ● 050-1 050-2
	Firm's Name (or Yours if self-employed) and Address				

Schedule NPY Schedule of Adjustments For 2008 Nonresident or Part-Year Resident



Attach this Schedule to your Form 760PY or Form 763

Your Name As Shown On Virginia Return	B Your Social Security Number
Spouse's Name As Shown On Virginia Return	A Spouse's Social Security Number

Part I - Form 760PY ONLY - Age Deduction - Read instructions before completing

Enter the Adjusted Federal Adjusted Gross Income from Age Deduction Worksheet, Line 8, if applicable.....

0142	00
Month-Day-Year	
0143-	

For Filing Status 3, enter spouse's birth date.....

1. Enter birth date (For Filing Status 2 and 4: Both birth dates are required even if only one qualifies for an age deduction)..... 1.
2. Enter Age Deduction (See instructions)..... 2.
3. Enter the amount from the Ratio Schedule for the date you moved into or out of Virginia..... 3.
4. **Qualifying Age Deduction** - Multiply Line 2 by Line 3 and enter here..... 4.
Filing Status 1 or 3 - Transfer amount from Line 4, Col. B to Form 760PY, Line 38, Col. B
Filing Status 2 - Transfer the total of Line 4, Col. A & B to Form 760PY, Line 38, Col. B
Filing Status 4 - Transfer the amounts from Line 4 to Form 760PY, Line 38, Col. A & B

A Spouse		B You	
Month-Day-Year		Month-Day-Year	
0051		0050	
0053	00	0052	00
0055		0054	
0057	00	0056	00

You may NOT claim both this deduction and the disability income subtraction on Form 760PY, Part III, Line 43. Claim the one that benefits you the most.

Part II - Deductions from Virginia Adjusted Gross Income

1. Refer to the Form 760PY or 763 instruction book for Deduction Codes 1a.
1b.
1c.
2. Total Deductions - Add Lines 1a - 1c.
For Form 760PY filing status 4 filers, enter the total for Column A and Column B in the applicable column on Form 760PY Line 13. All other filers, enter the total from Column B on Line 13, Column B, of Form 760PY or Line 13 of Form 763 2.

0144
0147
0150

A SPOUSE This column for 760PY Filing Status 4 filers only		B YOU	
0146	00	0145	00
0149	00	0148	00
0152	00	0151	00

0154		0153	00
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Part III - Tax Credit For Low Income Individuals or Virginia Earned Income Credit

- List below the name, Social Security Number (SSN) and Guideline Income for you, your spouse and each dependent.
- If more room is needed, attach a schedule with the name, SSN and Guideline Income for each additional dependent.
- Complete all of Part III. Failure to complete this Part may result in this credit being reduced or disallowed.

Family VAGI	Name	Social Security Number (SSN)		Guideline Income	
1. Yourself	0058		0059	0060	00
2. Spouse	0061		0062	0063	00
a. Dependent	0064		0065	0066	00
b. Dependent	0067		0068	0069	00
3. Total Family Guideline Income (Be sure to include information from attached schedule, if applicable)				0070	00
4. Enter the total number of exemptions listed above and on any attached schedule. Based on this total, the total family Guideline Income from Line 3 and the poverty guidelines in the instructions, determine your eligibility. If you do not qualify for the Tax Credit for Low Income Individuals but claimed an Earned Income Credit on your federal return, enter 0 and proceed to Line 7				0071	
5. If eligible, enter the number of personal exemptions from Form 760PY or Form 763				0072	
6. Multiply Line 5 by \$300 and enter the result. Proceed to Line 7. If you do not qualify for the tax credit but claimed an Earned Income Credit on your federal return, enter \$0 and proceed to Line 7.				0073	
7. Enter the amount of Earned Income Credit claimed on your federal return. If you did not claim an Earned Income credit on your federal return, enter \$0. If you are married filing separately, be sure to see the instructions.				0074	
8. Multiply Line 7 by 20% (.20)				0075	
9. Enter the greater of Line 6 or Line 8				0076	
10. Compare the amount of tax on Form 760PY, Line 17, or on Form 763, Line 18, to the amount on Line 9 above. Enter the lower amount here. This is your tax credit. Enter on Form 760PY, Line 18(e), or Form 763, Line 19(e)				0077	

Schedule NPY 2008
Page 2



Your Name As Shown On Virginia Return	B Your Social Security Number
Spouse's Name As Shown On Virginia Return	A Spouse's Social Security Number

Part IV - Credit For Tax Paid To Another State

• Attach copy of that state's return.

	A SPOUSE This column for 760 PY Filing Status 4 filers only	B YOU
1. Enter qualifying taxable income base for other state's taxes. (See Instructions)	0082 00	0081 00
2. Virginia Taxable Income - Enter amount from Form 760PY, Line 15 or Form 763, Line 17..	0084 00	0083 00
3. Enter qualifying tax paid to other state. (See instructions.) Other state: 0087	0086 00	0085 00
4. Virginia Income Tax - Enter the amount from Form 760PY, Line 16 or from Form 763, Line 18	0089 00	0088 00
5. Income Percentage - If filing Form 760PY, divide Line 1 by Line 2. If filing Form 763, divide Line 2 by Line 1. Compute to 1 decimal place not to exceed 100% (For ex, 1.6%).	0091 %	0090 %
6. Form 760PY filers, multiply Line 4 by Line 5. Form 763 filers, multiply Line 3 by Line 5.....	0093 00	0092 00
7. Credit - Form 760PY filers, enter the lesser of Lines 3 or 6. Form 763 filers, enter the lesser of Lines 4 or 6.	0095 00	0094 00
8. Total - Add Line 7, Col. A and Col. B. Also enter on Form 760PY, Line 18(f), or Form 763, Line 19(f). Note: The sum of Line 10, Part III and Line 8, Part IV, cannot exceed your tax liability. Adjust Line 8, Part IV, if necessary to ensure sum does not exceed tax liability.8.		0096 00

Part V - Addition to Tax, Penalty and Interest

• See Instructions

1. Addition to Tax - Enter the amount from Form 760C or 760F, whichever is applicable	0097 00
2. Penalty - See instructions. If owed, check one and enter amount: 0098 <input type="checkbox"/> Late Filing Penalty or 0099 <input type="checkbox"/> Extension Penalty	0100 00
3. Interest - Compute on amount from Form 760PY, Line 20, or Form 763, Line 21. See Instructions.....	0101 00
4. Total - Add Lines 1, 2 and 3. Enter here and on Form 760PY, Line 22, or Form 763, Line 23.....	0102 00

Part VI - Contributions and Consumer's Use Tax (See instructions)

1. **Voluntary Contributions From Overpaid Taxes**

Enter the code for the organization and the contribution amount(s) in boxes 1a and 1b.

If you are donating to more than 2 qualifying organizations, enter the code "00" in the first box and the total amount of all donations. Attach a separate page indicating the amount you wish to contribute to each organization. See Instructions for contribution codes.

	Code	Amount
1a.	0103	0104 00
1b.	0105	0106 00

2. **Total Voluntary Contributions - Add Lines 1a and 1b**

This subtotal may not exceed the amount on Form 760PY, Line 21 minus the total of Lines 22 and 23; or Form 763, Line 22 minus the total of Lines 23 and 24.....

0119	00
-------------	----

3. **Other Voluntary Contributions**

Enter the code of the organization and the contribution amount(s) in boxes 3a and 3b.

If you are donating to more than 2 qualifying organizations, enter the code "00" in the first box and the total amount of all donations. Attach a separate page indicating the amount you wish to contribute to each organization. See Instructions for contribution codes.

3a.	0120	0121 00
3b.	0122	0123 00

4. **Public School Foundations**

Enter the code of the foundation and the contribution amount in boxes 4a and 4b

If you are donating to more than 2 school foundations, enter "999999" in the first box and the total amount of donations. Attach a separate page indicating the amount you wish to contribute to each foundation. See Instructions for foundations codes.

4a.	0125	0126 00
4b.	0127	0128 00

5. **Total Contributions - Add Line 2, Lines 3a and 3b and Lines 4a and 4b**

0131	00
-------------	----

6. **Consumer's Use Tax**.....

0132	00
-------------	----

7. **Total Contributions and Consumer's Use Tax - Add Lines 5 and 6**
Enter this amount on Form 760PY, Line 24 or Form 763, Line 25.....

0133	00
-------------	----

☐ CORRECTED (if checked)

PAYER'S name, street address, city, state, ZIP code, and telephone no. 050 051 052 053 054 055 056		1 Unemployment compensation \$ 066	OMB No. 1545-0120 2008 Form 1099-G	Certain Government Payments
		2 State or local income tax refunds, credits, or offsets \$ 067		
PAYER'S federal identification number 057	RECIPIENT'S identification number 058	3 Box 2 amount is for tax year 068	4 Federal income tax withheld \$ 069	Copy B For Recipient This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.
RECIPIENT'S name 059 Street address (including apt. no.) 060 061 City, state, and ZIP code 062 063 064		5 ATAA payments \$ 073	6 Taxable grants \$ 070	
		7 Agriculture payments \$ 071	8 Box 2 is trade or business income ▶ 072	
Account number (see instructions) 065				

Form 1099-G

(keep for your records)

Department of the Treasury - Internal Revenue Service

☐ VOID ☐ CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no. 050 051 052 053 054 055 056		1 Rents \$ 067	OMB No. 1545-0115 2008 Form 1099-MISC		Miscellaneous Income
		2 Royalties \$ 068			
		3 Other income \$ 069		4 Federal income tax withheld \$ 070	Copy 1 For State Tax Department
		PAYER'S federal identification number 057	RECIPIENT'S identification number 058	5 Fishing boat proceeds \$ 071	
RECIPIENT'S name 059 Street address (including apt. no.) 060 061 City, state, and ZIP code 062 063 064		7 Nonemployee compensation \$ 073	8 Substitute payments in lieu of dividends or interest \$ 074		
		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale \$ 075	10 Crop insurance proceeds \$ 076		
		11	12		
Account number (see instructions) 065		13 Excess golden parachute payments \$ 077	14 Gross proceeds paid to an attorney \$ 078		
15a Section 409A deferrals \$ 087	15b Section 409A income \$ 088	16 State tax withheld \$ 079 ----- \$ 083	17 State/Payer's state no. 080 081 ----- 084 085	18 State income \$ 082 ----- \$ 086	

Form 1099-MISC

Department of the Treasury - Internal Revenue Service

Declaration Control Number ► _____

Your Name	B Your Social Security #
	- -
Spouse's Name	A Spouse's Social Security #
	- -

Part I Tax Return Information	A Spouse	B Yourself
1. Virginia Adjusted Gross Income (Form 760CG, line 9; 760PY, line 10, columns B & A; Form 763, line 10)		
2. Amount you Owe (Form 760CG; Form 760PY, line 26; Form 763, line 27)		
3. Refund (Form 760CG; 760PY, line 27; Form 763, line 28)		

Part II Declaration of Taxpayer and Signature Authorization

Under penalties of perjury, I declare that I have examined a copy of my individual income tax return and accompanying schedules and statements for the year ending **December 31, 2008**, and to the best of my knowledge and belief, it is true, correct and complete. I further declare that the information I provided to my Electronic Return Originator (ERO), Transmitter, or Intermediate Service Provider (including my name, address and social security number or individual tax identification number) and the amount shown in Part I above agree with the information and amounts shown on the corresponding lines of my electronic income tax return. If I am filing a balance due return, I understand that if the Virginia Department of Taxation does not receive full and timely payment of my tax liability, I remain liable for the tax liability and all applicable interest and penalties. I authorize my ERO, Transmitter or Intermediate Service Provider to transmit my complete return to the Virginia Department of Taxation. I have selected a personal identification number (PIN) as my signature for my electronic income tax return and, if applicable, my Electronic Funds Withdrawal Consent (direct debit).

Taxpayer's PIN: check one box only

☐ I authorize the ERO named below to enter my PIN as my signature on my **2008** e-filed Virginia individual income tax return.
Do not enter all zeros

ERO

☐ I will enter my PIN as my signature on my **2008** e-filed Virginia individual income tax return. Check this box only if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature ► _____ Date ► _____

Spouse's PIN: check one box only

☐ I authorize the ERO named below to enter my PIN as my signature on my **2008** e-filed Virginia individual income tax return.
Do not enter all zeros

ERO

☐ I will enter my PIN as my signature on my **2008** e-filed Virginia individual income tax return. Check this box only if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's signature ► _____ Date ► _____

Part III Certification and Authentication – Practitioner PIN Method Only

ERO's EFIN/PIN: Enter your six digit EFIN followed by your five digit self-selected PIN.
Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature for the **2008** Virginia individual income tax return for the taxpayer(s) indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and Virginia's publication VA1345, **2008** Handbook for Electronic Filers of Individual Income Tax Returns.

ERO's signature ► _____ Date ► _____

Purpose of Form

Complete form VA-8879 when the Practitioner PIN method is used or when the taxpayer authorizes the electronic return originator (ERO) to enter or generate the taxpayer's personal identification number (PIN) on his or her e-filed individual income tax return.

This form should be retained by the ERO. Do not send this form to the Virginia Department of Taxation or the IRS.

When and How To Complete

IF the ERO is.....	THEN....
Not using the Practitioner PIN method and the taxpayer enters his or her own PIN	Do not complete Form VA-8879
Submitting Form VA-8453	Do not complete Form VA-8879
Using the Practitioner PIN method and is authorized to enter or generate the taxpayer's PIN.	Complete form VA-8879, Parts I, II and III.
Using the Practitioner's PIN method and the taxpayer enters his or her own PIN.	Complete form VA-8879, Parts I, II and III.
Not using the Practitioner PIN method and is authorized to enter or generate the taxpayer's PIN.	Complete form VA-8879, Parts I and II.

ERO Responsibilities

The ERO will:

1. Enter the name(s) and social security number(s) of the taxpayer(s) at the top of the form.
2. Complete Part I using the amount from the taxpayer's 2008 tax return..
3. Enter or generate, if authorized by the taxpayer, the taxpayer's PIN and enter it in the boxes provided in Part II.
4. Enter on the authorization line in Part II the ERO firm name (not the name of the individual preparing the return) if the ERO is authorized to enter the taxpayer's PIN.
5. After completing (1) through (4), give the taxpayer Form VA-8879 for completion and review. This can be done in person or by using the U.S. mail, a private delivery service, email, or an internet website.
6. Enter the 14-digit Declaration Control Number (DCN) assigned to the tax return after the taxpayer completes Part II.

The ERO must receive the completed and signed Form VA-8879 from the taxpayer before the electronic return or request for refund is transmitted (or released for transmission).

Taxpayer Responsibilities

Taxpayers have the following responsibilities:

1. Verify the accuracy of the prepared income tax return, including direct deposit information.
2. Check the appropriate box in Part II to authorize the ERO to enter or generate their PIN or to do it themselves.
3. Indicate or verify their PIN when authorizing the ERO to enter or generate it (the PIN must be five numbers other than all zeros.
4. Sign and date Form VA-8879.
5. Return the completed Form VA-8879 to the ERO by hand delivery, U.S. mail, private delivery service or fax. Your return or request will not be transmitted to the Virginia Department of Taxation until the ERO receives your signed Form VA-8879.

VA-8453

Virginia Individual Income Tax Declaration for Electronic Filing
DO NOT SEND THIS VA-8453 TO THE VA DEPT. OF TAXATION OR THE IRS.
IT MUST BE MAINTAINED IN YOUR FILES!

IRS Declaration Control Number (DCN)

0 0 - - - - - 9

2008

First name and initial (if joint or combined return, enter both)	Last Name	B Your Social Security #
		- -
Present Home Address		A Spouse's Social Security #
		- -
City, State and Zip Code		On-line filed return

Part I Tax Return Information	A Spouse	B Yourself
1. Federal Adjusted Gross Income (Form 760CG, line 1; 760PY, line 6, columns B & A; line 4; Form 763, line 6)		
2. Virginia Adjusted Gross Income (Form 760CG, line 9; 760PY, line 10, columns B & A; Form 763, line 10)		
3. Taxable Income (Form 760CG, line 14; 760PY, line 15, columns B & A; Form 763, line 15)		
4. Virginia Income Tax (Form 760CG, line 17; 760PY, line 16, columns B & A; Form 763 line 18)		
5. Withholding (Form 760CG, line 18b and a; 760PY, lines 18b & 18a; Form 763, lines 19a & 19b)		
6. Amount you Owe (Form 760CG; Form 760PY, line 26; Form 763, line 27)		
7. Refund (Form 760CG; 760PY, line 27; Form 763, line 28)		

Part II Declaration of Taxpayer

8a. ☐ I consent that my refund be directly deposited as designated on my 2008 Virginia income tax return. If I have filed a joint return, this is an irrevocable appointment of the other spouse as an agent to receive the refund.

b. ☐ I do not want direct deposit of my refund **or** I am not receiving a refund.

c. ☐ I authorize the Virginia Department of Taxation and its designated Financial Agent to initiate an ACH electronic funds withdrawal entry to the financial institution account indicated on my 2008 Virginia income tax return for payment of my state taxes owed on this return and/or a payment of estimated tax. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.

I declare under penalties of perjury that I have compared the information on my return with the information I have provided to my electronic return originator and that the amounts described in Part I above agree with the amounts shown on the corresponding lines of my 2008 Virginia individual income tax return. To the best of my knowledge and belief, my return is true, correct and complete. I consent that my return including this declaration and accompanying schedules and statements be sent to the Internal Revenue Service (IRS) by my electronic return originator and by the IRS to the Virginia Department of Taxation. This declaration is to be retained by the ERO or transmitter as validation of my electronically filed Virginia income tax return.

Your Signature	Date	Spouse's Signature (If Filing Status 2 or 4, BOTH must sign)	Date
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Part III Declaration of Electronic Return Originator (ERO) and Paid Preparer

I declare that I have reviewed the above taxpayer's return and that the entries on this form are complete and correct to the best of my knowledge. I have obtained the taxpayer's signature on Form VA-8453 before submitting this return to the Internal Revenue Service (IRS) and the Virginia Department of Taxation. I have provided the taxpayer with a copy of all forms and information to be filed with the IRS and the Virginia Department of Taxation, and have followed all other requirements as described in Pub. 1345, Handbook for Electronic Filers of Individual Income Tax Returns (Tax Year 2008) and any requirements specified by the Virginia Department of Taxation. If I am also the Paid Preparer, under penalties of perjury, I declare that I have examined the above taxpayer's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer is based on all information of which preparer has any knowledge

ERO's Signature	Date	SSN
Firm's name (or yours if self-employed)	Paid Preparer? <input type="checkbox"/> Y <input type="checkbox"/> N	Self-employed? <input type="checkbox"/> Y <input type="checkbox"/> N
Address, City, State and Zip	EIN	
Paid Preparer's Signature	Date	SSN
Firm's name (or yours if self-employed)	Self-employed? <input type="checkbox"/> Y <input type="checkbox"/> N	
Address, City, State and Zip	EIN	

Purpose of Form

Use Form VA-8453 to:

- ◆ Authenticate the electronic portion of Form 760CG, 760PY or 763;
- ◆ Authorize the ERO to transmit via a third party transmitter or authorize the on-line filing company to transmit, and
- ◆ Provide the taxpayer's consent to directly deposit any overpayment.

When and Where to File

This form must be retained by the preparer/ERO for three (3) years or for online filed returns, the taxpayer must retain for three (3) years once the Virginia acknowledgment is received. For taxpayer-prepared returns, the transmitter must retain the form. Preparers, ERO's, transmitters and or taxpayers must make the documents available to the Department of Taxation upon request.

Line Instructions

Declaration Control Number (DCN)-The DCN is a 14 digit number assigned by the electronic filing software to each taxpayer's return. It must be clearly typed or printed in the top left corner. The ERO should enter this number only after the Virginia acknowledgment is received.

Name, Address, and Social Security Number-If the taxpayer received a mailing label from the Virginia Department of Taxation, place the label in the name area. Cross out any errors and print the correct information. Add any missing items such as apartment number. If the taxpayer did not receive a label, print or type the information in the space provided. Please verify that the social security number (SSN) is clear and correct. If it is a joint or combined return, be sure the names and SSN's are listed in the same order.

P.O. Box-If the post office does not deliver mail to the taxpayer's home and the taxpayer has a P.O. Box, enter the box number instead of the home address.

On-line Filed Return-This box should only be checked if the return is filed by the taxpayer via the Internet.

Part I-Tax Return Information

Line 5.-Do not include any withholding from Form 4852, Substitute W-2 or withholding paid to another state.

Part II-Declaration of Taxpayer

Taxpayers must check all applicable boxes on lines 8a through 8c.

If there is an amount on line 6 and the taxpayer checks box 8b and is paying by check or money order, mail the payment by May 2, 2004 with form 760-PMT to the applicable address shown in the instruction booklet

If the taxpayer checks box 8a **OR** 8c, the taxpayer must ensure that the following information relating to the financial institution account is provided in the tax preparation software:

- Routing number
- Account number
- Type of account (checking or savings)
- Refund for overpayment returns (**Note:** refund will be deposited into taxpayer's account five to seven business days from date filed.)
- Debit amount for tax due returns (**Note:** debit from taxpayer's account will occur five to seven business days from date filed.)

Part III-Declaration of Electronic Return Originator (ERO) and Paid Preparer

The Department of Taxation requires the ERO's signature.

A paid preparer must sign Form VA-8453 in the space for Paid Preparers. Only handwritten signatures are acceptable. If the paid preparer is also the ERO, do not complete the paid preparer section. Instead, check the box labeled "Check if also paid preparer".

Automated Refund Information-Refund information is available on Tele-Tax. See the instruction booklet for Form 760CG for a list of Tele-Tax information telephone numbers.

Virginia Department of Taxation
Taxpayer Filing Election
Opt Out Form

VA FORM 8454T

General Information

Previously, individual income tax returns preparers were required to be submitted to the Virginia Department of Taxation (TAX) using an electronic medium or, if submitted on paper, produced using software that generated a 2D barcode. House Bill 678, which was passed during the 2008 General Assembly session, modified this requirement to remove the option for paper filing with a 2D barcode. Therefore, effective for taxable years beginning on and after January 1, 2008 paid preparers who prepare 100 or more returns in a tax year must file all eligible returns electronically. If a return is not eligible for electronic filing, it may be filed on paper.

As a taxpayer receiving services from a tax preparer who is required by Virginia law to file all acceptable Virginia individual income tax returns electronically, you may elect to "Opt Out". That is, you may elect to not file your return electronically. Returns submitted electronically are processed faster and more accurately and at a lower cost.

If you elect to Opt Out, you are required to complete this form, which will be retained by your tax preparer. Completing and signing this form will indicate that you have elected to not file your return electronically.

Reason for election: _____

Taxpayer's signature	Date	Preparer's or Firm's Name	
Spouse's signature (if filing joint)	Date	Tax Preparer's Signature	Date
Taxpayer's Name(s) <small>PLEASE PRINT</small>		Preparer's FEIN/PTIN/SSN	
Primary SSN	Spouse's SSN <i>(if filing joint)</i>		

Instructions for Paid Tax Preparer

Retain this form with your records for a period of three (3) years.

Virginia Department of Taxation

Paid Tax Preparer Hardship Waiver Request

Hardship Waiver for Taxable Year _____

VA FORM 8454P

Previously, Individual income tax returns prepared by certain tax preparers were required to be submitted to the Virginia Department of Taxation (TAX) using an electronic medium or, if submitted on paper, produced using software that generated a 2D barcode. House Bill 678, which was passed during the 2008 General Assembly session, modified this requirement to remove the option for paper filing with a 2D barcode. Therefore, effective for taxable years beginning on and after January 1, 2008, paid preparers who prepare 100 or more returns in a tax year must file all eligible returns electronically. If a return is not eligible for electronic filing, it may be filed on paper.

The Tax Commissioner has the authority to waive the requirement to file electronically upon finding that the requirement would cause an undue hardship for the tax preparer. The tax preparer must request in writing a waiver from the Tax Commissioner and clearly demonstrate the nature of the undue hardship. Hardship waiver requests shall be responded to within 45 days of receipt.

Preparer's or Firm's Name		FEIN/PTIN/SSN
Contact Person	E-MAIL Address	Telephone Number
Street Address		
City	State	Zip Code
Authorized Signature		Date

A hardship waiver is being requested for the following reason: (attach supporting documentation)

Mail to:

Virginia Department of Taxation
Hardship Waiver Request
P.O. Box 27423
Richmond, Virginia 23261-7423

Fax: (804) 367-7013 The Department of Taxation may accept or deny a Request for Waiver based on facts presented.
For further information, call 804-367-6100.